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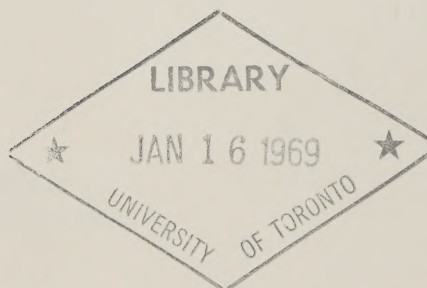
MUNICIPAL GOVERNMENT FINANCE

1965

Revenue and Expenditure

Assets and Liabilities

Actual



DOMINION BUREAU OF STATISTICS

DOMINION BUREAU OF STATISTICS

Governments Division

Local Government Section

MUNICIPAL GOVERNMENT FINANCE

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SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- ⋄ preliminary figures.
- ⋆ revised figures.

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.

INTRODUCTION

This publication is similar in form and content to the 1964 edition. The projections of current revenue, expenditure and gross debenture debt for 1966 on a preliminary basis, and 1967, on an estimated basis are available in the publication "Municipal Government Finance—Preliminary and Estimates", Catalogue No. 68-203. Readers wishing to view the 1965 data in the context of an historical series should refer to the 1964 and 1963 publications which link to the "Historical Review Financial Statistics of Governments in Canada, 1952-62", Catalogue No. 68-503.

Municipalities are creatures of provincial and territorial governments providing services under authority delegated to them by those governments. (For the sake of simplicity the terms "province" and "provincial" in this publication include "territory" and "territorial" unless the sense clearly indicates otherwise.) These services may be described generally as those which provincial governments consider best administered at the local level. Clearly there is a wide variation in the delegation of authority for the provision of particular services, not merely from province to province, but also between types of municipal corporations.

Similarly, while all provinces provide financial assistance to their municipalities, the degree of such assistance varies widely.

Interprovincial comparisons of revenue and expenditure are more meaningful when local government information is combined with that of the

provincial government for each respective province. Consolidated statements of provincial and municipal statistics may be obtained by adding together the net general revenue and expenditure data for the two levels of government, subject to adjustments for unconditional grants. Specifically, the amounts of unconditional grants shown as expenditures of provincial governments must be offset against the amounts of unconditional grants shown as revenue of the municipal governments. Because of differences in fiscal year-ends and accounting practices, amounts shown as having been paid by one level of government to another will differ from those shown as having been received.

It should be noted that in a consolidation no adjustment is required to the net general tables for conditional grants, such as grants-in-aid and shared-cost contributions. These have been eliminated from the revenue of the receiving government and from the appropriate function of expenditure of that government in arriving at the net general position.

Consolidations of provincial-municipal as well as federal-provincial-municipal revenues and expenditures are compiled in the DBS publication "Consolidated Government Finance, 1965", Catalogue No. 68-202 to be published shortly. Provincial government financial data is available in the publication "Provincial Government Finance, Revenue and Expenditure, 1965", Catalogue No. 68-207.

LOCAL GOVERNMENT ORGANIZATION AND STRUCTURE

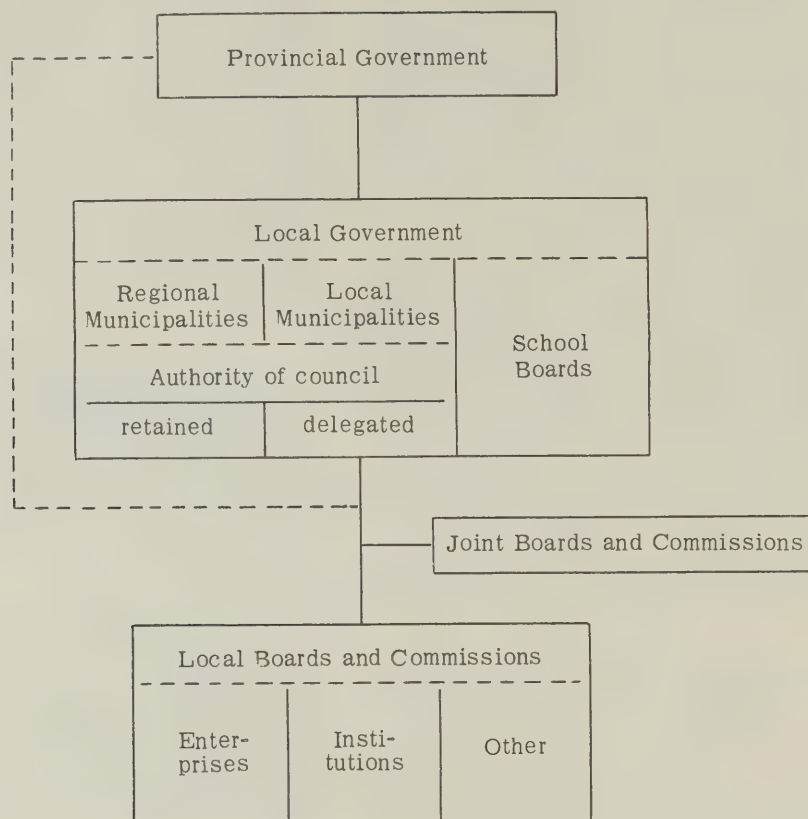
Government in Canada is conceived as a three level structure comprising federal, provincial (and territorial), and local governments. Local government in turn, comprises all government entities below the provincial level. Not only is the number of these entities very large, but their relationships with one another and with the other levels of government are extremely complex. An understanding of these relationships is essential for the interpretation of local government statistics.

Local government exists to provide services which constitutionally are the responsibilities of the provinces but which, in the latter's opinion, are best administered by organizations whose jurisdictions are confined to localities within the province. Because the constitution is permissive insofar as the establishment of "municipal institutions" by provincial governments is concerned,

and because of the wide variations in tradition, history, development, and other determinants in each province, the roles assigned to local government and the way it discharges those roles vary considerably, not only from province to province, but also between similar entities within a single province.

Local government entities can be assigned to three principal categories—(1) regional municipalities, (2) local municipalities and, (3) school boards, and joint boards and commissions. There are two subordinate categories comprising (1) joint boards and commissions and (2) enterprises, institutions, and special purpose boards which are usually the creations of regional and local municipalities; some of the subordinate organizations however, may be provincial creations and, as such, be more or less independent of other local governments.

The relationship of the **basic units** of local government organization to the provincial government, and the joint boards and commissions to municipalities can be illustrated as follows:



GENERAL COMMENTARY

The statistics in this report do not represent the whole of the local government universe due to the unavailability of data.

In terms of organizational structure and municipal accounting framework the extent of the coverage in this presentation is **the measurement of the involvement of municipalities and regional governments in the financing of local government.**

The revenue and expenditure of local and regional municipalities and their joint boards and commissions are reported fully, whereas local boards and school boards are reflected only to the extent of the net cost to the local and regional municipalities. Conversely, when internal boards and commissions transfer a surplus, the amount is reflected in the revenue items "recreation and community services" or "contributions—government enterprises—own and/or other municipalities".

With the exception of local government enterprises, capital expenditures for all units of local government are included in the "Gross general expenditure". The revenue information respecting capital is confined to contributions from other levels of government—the amounts of contributions by land developers, revenue from sale of fixed assets, interest on temporary investments of the capital fund etc. are not available.

Assets and liabilities of all local government units are presented in consolidated form.

Qualifications as to the extent of the coverage within each province are described in detail later in the text.

Revenues and Expenditures

1. Current Revenue and Expenditure

Specific comments on current revenue and expenditure in each province follow.

Newfoundland.—Included are taxes levied and collected by the local school tax area authorities in Deer Lake, Gander, Lewisporte, and Corner Brook which are distributed to the denominational schools in these areas. School boards in other municipalities receive the whole of their funds from the provincial government except for school fees and voluntary contributions. The costs of police, health and social welfare services are borne by the provincial government except for minor amounts in some municipalities.

Prince Edward Island.—For municipalities where statements of receipts and payments are provided, adjustments have been made to eliminate non-revenue receipts and non-expense payments. School levies are as shown by the Department of Education.

Nova Scotia.—Municipal revenues and expenditures have been consolidated with those of other boards or commissions (municipally owned), special area or district charges, and joint expenditure boards or committees. School taxation is as reported in the "Annual Report of Municipal Statistics" published by the Department of Municipal Affairs.

New Brunswick.—Taxes levied by city and town school boards are as provided by the Department of Education, and an estimate of the levy by local school boards for Restigouche County is added.

Quebec.—Investment earnings and debt charges of the Montreal Metropolitan Corporation have been incorporated into municipal revenue and expenditure.

Ontario.—School taxation from the Department of Municipal Affairs Report has been augmented by the amount of local tax levy of schools in unorganized areas as provided by the Department of Education.

As financial statistics of health units, police villages, conservation authorities and other joint boards and commissions have not been made available for the year 1965, it has not been possible to integrate these with other municipal revenues and expenditures.

Manitoba.—Combined with municipal revenues and expenditures are those of the Winnipeg Sewer Rental Fund and the General and Sanitation Divisions of the Metropolitan Corporation of Greater Winnipeg. The school tax levy does not include levies made by schools in unorganized territory as these are not available.

Saskatchewan.—School taxation is as reported in the annual report of the Department of Municipal Affairs.

Alberta.—School tax levies are as reported in the annual report of the Department of Municipal Affairs.

British Columbia.—School taxation has been increased to include rural district school taxes shown in the Provincial Public Accounts for the fiscal year ended March 31, 1966. This represents amounts levied by boards of rural school districts in unorganized areas and collected for them by the province.

Yukon Territory.—Information has been compiled from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories.—Information has been compiled from the financial statements of the towns of Hay River and Yellowknife and the village of Fort Smith.

II. Gross General Revenue and Expenditure

The "gross general" concept is employed in the presentation of statistics in this publication as for the other levels of government. Gross general revenue includes all revenue regardless of source, and gross general expenditure includes all current and capital expenditures without duplication. In the calculation of gross general expenditure, outlays for the acquisition of fixed assets are reflected in the point in time at which the fixed asset was acquired rather than when any loan in this respect was repaid. (Municipal accounting conventions treat the repayment of long-term loans as an expenditure in the year in which revenue is provided for this purpose.) As the gross general presentation constitutes a consolidation of the "current" and "capital" funds, the current expenditure item "contributions to the capital and loan fund" is eliminated as an inter-fund transfer.

Gross general revenue is calculated in this publication by adding to current revenue the capital grants-in-aid. Gross general expenditure is calculated by adding to current expenditure the gross capital expenditures for fixed assets and by deducting (a) debenture debt principal retired (b) other long-term debt principal retired (c) sinking fund installments and (d) contributions to the capital and loan fund. The limitations in coverage, particularly respecting capital revenue as noted in the general commentary above, should be considered when appraising this statistical series as should the qualifications noted in Part IV respecting capital expenditures.

III. Net General Revenue and Expenditure

Tables 1 and 2 also include, by provinces, general revenue and expenditure on a "net" basis. Net general revenue and expenditure as presented, attempt to reflect revenues that municipalities were required to raise directly (through taxation etc.) and the nature and extent of the services provided therefrom. Conceptually, unconditional grants received by municipalities should be eliminated from revenue and an equivalent amount from expenditure. However, it is not possible to identify the appropriate functions of the expenditures of such assistance.

Accordingly in calculating net general revenue and expenditure, only grants-in-aid and shared-cost contributions are eliminated from the gross general revenue and equivalent amounts from the appropriate function of expenditure.

Although conceptually "interest" income should be netted to interest expenditure, the required "interest and tax penalties" detail is not available.

Tables 5 and 6 show the percentage distribution of net general revenue by source and net general expenditure by function.

IV. Gross Capital Expenditures for Fixed Assets

Table 3 combines capital expenditures out of revenue and capital expenditures out of all capital funds including reserves. Lack of compilation on a uniform basis has necessitated extraction of this information from a variety of sources as set out below.

Newfoundland.—Gross expenditure on capital account for all municipalities has been obtained from the Department of Municipal Affairs and Housing.

Prince Edward Island.—Capital expenditures are available for Charlottetown, Summerside, Kensington, Montague, Parkdale and Morell. Capital expenditures for schools were compiled by DBS from data provided by the Department of Education.

Nova Scotia.—Capital expenditures for all municipalities and schools are as shown in the annual report of the Department of Municipal Affairs.

New Brunswick.—Capital expenditures for all municipalities are as shown in the Department of Municipal Affairs annual report. Capital costs of schools were provided by the Department of Education.

Quebec.—Estimates of total capital expenditure for general municipal purposes were made according to public investment concepts. As there is no functional breakdown available the entire amount is included in miscellaneous expenditure.

Ontario.—Municipal capital expenditures are based on a sample survey of the municipalities; outlays from school capital funds are as shown in the Department of Education annual report. Hospital capital expenditures were obtained from information supplied by the Department of Municipal Affairs.

Manitoba.—Capital expenditures are as reported for all municipalities. For schools, an estimate was provided by the Manitoba Economic Consultative Board

Saskatchewan.—Capital expenditures for all municipalities are as shown in the Department of Municipal Affairs annual report; capital payments for schools as shown in the Department of Education report; amounts of new debenture issues were used for union hospital districts and are as obtained from the Local Government Board Report.

Alberta.—Capital expenditures for all municipalities and schools are as shown in the annual reports of the departments of Municipal Affairs and Education.

British Columbia.—Capital expenditures for all municipalities are as shown by the Department of Municipal Affairs annual report and as reported by the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, and the Greater Victoria Water District. The Improvement Districts are as obtained from the Department of Lands and Forests. Capital expenditures for schools are as reported by 84.3 per cent of the school districts surveyed in the province.

Yukon Territory.—Capital expenditures are as reported by the municipalities.

Northwest Territories.—Capital expenditures are as reported by the municipalities.

Assets and Liabilities

The chief sources of information for compiling statements of assets and liabilities and statements subsidiary thereto are the provincial reports on municipal statistics prepared by the Provincial Departments of Municipal Affairs. Where it has been necessary to use other sources of information, either wholly or to supplement that provided by the departments of municipal affairs, or where the information provided is not all-inclusive, comments relative to the substitutions or changes made within provincial data are noted below.

Tables 12 and 13 represent a consolidation of government assets and liabilities to the extent that their data has been provided to DBS. Until such time as separate financial statements for internal and joint boards and commissions are provided by the provincial departments of municipal affairs, and there are separate DBS compilations of financial statistics of both enterprises and schools operated by local authorities, this consolidated presentation of assets and liabilities will be continued. Wherever possible, assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves shown on the liabilities side. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of local governments, but securities such as bonds or debentures issued by one local government unit and held as investments by another local government unit are not considered as inter-government debt and consequently have not been eliminated.

Trust and Agency Funds (Table 19) include pension funds, cemetery perpetual care funds and other trust or endowment funds which are held in trust by municipalities. No data are reflected for municipalities in the provinces of Quebec and Ontario as information on transactions of trust and agency funds was not available. The assets and liabilities of trust and agency funds are not included in Tables 12 and 13 as they are not government funds.

Comments or qualifications relative to local government assets and liabilities in each province follow:

Newfoundland.—The schools are primarily denominational and largely financed by the province, hence no education transactions are included in these tables. The assets and liabilities of the local school tax area authorities are not included in this report.

Prince Edward Island.—The only assets of school boards in the province of Prince Edward Island included in these tables are general fixed assets which have been included with total municipal assets.

Nova Scotia. Additional information has been obtained from the reports of the cities of Halifax and Sydney, the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission in Halifax.

New Brunswick.—Additional information has been obtained from city reports. Assets and liabilities of schools are obtained from the Department of Education. Fixed assets and debenture debt of municipally-owned hospitals have been included.

Quebec.—Also included are the assets and liabilities of the Montreal Metropolitan Corporation. The data for schools as at June 30, 1966, were not available for this publication, nor were adequate data available for substitution.

Ontario.—As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are lacking in this respect. Utilities and municipal enterprises, other than waterworks, are therefore only included insofar as they are represented in the capital and loan fund balance sheet by the amount due for debentures issued on their behalf by municipalities. Consequently, the inter-fund items are the only representation of the assets and liabilities of the internal boards and commissions.

General fixed assets of schools are included at the amount "due from schools for debentures" for public and secondary schools, and at the gross debenture debt for both Roman Catholic Separate Schools, and for public schools in unorganized areas.

Manitoba.—Assets and liabilities have been compiled from the individual financial reports of the municipalities, the annual report of the Metropolitan Corporation of Greater Winnipeg, and the Department of Education annual report.

Saskatchewan.—Additional information has been obtained from financial reports of cities. General fixed assets of union hospitals have been included at the amount of net outstanding debenture debt. School data were obtained from the Department of Education annual report.

Alberta.—General fixed assets of hospital districts have been included in the amount of the debenture debt. Information for schools was taken from the annual report of the Department of Education.

British Columbia.—Assets and liabilities of the municipal report have been supplemented by information from the reports of the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, the Greater Victoria Water District, the Greater Nanaimo Water District, and the Greater Nanaimo Sewerage and Drainage District. Assets and liabilities of improvement districts have been included. General fixed assets of schools include both the amount "due from schools for debentures" with respect to debentures issued by the municipalities, and the gross outstanding debenture debt on debentures issued directly by the school boards of the province.

Yukon Territory.—Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories.—Information has been obtained from the financial statements of the towns of Hay River and Yellowknife and the Village of Fort Smith.

Direct and Indirect Debt

Table 18 is a presentation by province of the total direct and indirect debt of municipal governments. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments, the direct debt of municipally-owned utilities, other than debenture debt (which is largely issued by the municipalities on behalf of utilities) is not included in this table with the exceptions of Newfoundland, Saskatchewan and Northwest Territories because they are combined in the general funds. Sinking funds are deducted from debenture debt. A reconciliation between total consolidated liabilities as shown in Table 13 and total direct debt less sinking funds as shown in Table 18 appears in Table 14, items 12 to 14. "Indirect debt" consists of direct debt of certain outside authorities, guaranteed as to principal and interest by the municipalities.

Full information on the amount of municipal debt held by the provincial governments and their agencies is not available. For this reason the reader is cautioned against attempting to consolidate municipal and provincial debt.

Current Revenue

Fiscal Years Ended December 31

Province	1961	1962	1963	1964	1965
millions of dollars					
Newfoundland	7.1	7.8	9.1	10.6	11.7
Prince Edward Island	3.5	3.8	4.2	4.7	5.0
Nova Scotia	49.9	55.1	59.6	63.1	67.3
New Brunswick	43.9	48.2	52.0	56.1	58.9
Quebec	451.8	459.6	503.4	615.3	444.0
Ontario	837.7	904.4	977.6	1,052.4	1,155.1
Manitoba	95.8	103.6	109.8	117.3	124.6
Saskatchewan	113.8	119.5	125.7	137.4	143.4
Alberta	181.1	194.9	206.4	216.1	234.7
British Columbia	198.7	214.3	226.5	245.1	279.8
Yukon Territory	0.5	0.5	0.6	0.6	0.5
Northwest Territories	0.6	0.7	0.7	1.0	1.0
Totals	1,984.4	2,112.4	2,275.6	2,519.7	2,526.0

Current Expenditure

Fiscal Years Ended December 31

Province	1961	1962	1963	1964	1965
millions of dollars					
Newfoundland	7.2	7.7	9.3	10.0	11.4
Prince Edward Island	3.5	3.8	4.3	4.7	5.0
Nova Scotia	50.6	55.8	59.9	64.1	67.7
New Brunswick	44.1	48.2	52.2	55.7	59.4
Quebec	467.1	471.8	519.8	616.0	447.6
Ontario	833.2	905.3	977.2	1,051.3	1,153.4
Manitoba	94.1	102.9	109.5	117.2	125.6
Saskatchewan	112.1	119.8	125.4	136.8	146.4
Alberta	178.4	195.7	206.6	215.2	234.1
British Columbia	199.0	216.4	228.3	248.4	280.2
Yukon Territory	0.5	0.5	0.5	0.5	0.5
Northwest Territories	0.6	0.7	0.7	0.9	1.0
Totals	1,990.4	2,128.6	2,293.7	2,520.8	2,532.3

Current Revenue by Source
Fiscal Years Ended December 31

Source	1961	1962	1963	1964	1965
millions of dollars					
Taxation:					
Real property, personal property and business	1,334.1	1,440.1	1,582.4	1,760.5	1,672.3 ¹
Sales	87.0	53.7	62.4	4.7	7.1
Special assessments and charges	102.4	116.2	91.1	98.1	108.5
Other	16.8	16.3	16.7	12.6	11.7
Total taxation	1,540.3	1,626.3	1,752.6	1,875.9	1,799.6
Licences and permits	27.9	29.2	31.9	34.1	35.9
Contributions, grants and subsidies:					
Governments	269.0	280.6	298.5	401.0	458.5
Government enterprises	37.1	47.7	50.0	47.3	54.6
Other	6.1	10.4	7.7	6.5	5.7
Total contributions, grants and subsidies	312.2	338.7	356.2	454.8	518.8
Other revenue	104.0	118.2	134.9	154.9	171.7
Total current revenue	1,984.4	2,112.4	2,275.6	2,519.7	2,526.0

¹ Excludes Quebec school data.

Current Expenditure by Function
Fiscal Years Ended December 31

Function	1961	1962	1963	1964	1965
millions of dollars					
General government	139.8	160.8	162.5	174.8	193.6
Protection of persons and property	243.4	262.8	284.7	305.6	337.4
Public works	262.7	283.8	299.2	308.4	344.8
Sanitation and waste removal	70.2	74.2	79.9	89.2	93.6
Health	47.4	48.0	48.6	52.4	56.5
Social welfare	101.1	105.8	112.4	113.9	122.3
Education	551.1	562.6	604.7	698.4	587.3 ²
Recreation and community services	68.5	76.8	84.8	93.9	107.0
Debt charges:					
Debenture and other long-term ¹	353.9	385.8	439.4	492.5	454.2 ²
Other	27.0	27.2	18.2	13.1	24.4
Other expenditure	125.3	140.8	159.3	178.6	211.2
Total current expenditure	1,990.4	2,128.6	2,293.7	2,520.8	2,532.3

¹ Includes debt charges on debentures issued by or on behalf of local school authorities as follows; 1961, 152.7; 1962, 163.1; 1963, 204.3; 1964, 215.2 and 1965, 159.2.

² Excludes Quebec school data.

SECTION A

TABLE 1. Revenue, 1965, by Provinces

No.	Source	Newfoundland			Prince Edward Island		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property	4,575	4,575	4,575	3,308	3,308	3,308
2	Personal property	3	3	3	181	181	181
3	Business	1,508	1,508	1,508	457	457	457
4	Poll	209	209	209	138	138	138
5	Sales (including amusement)	987	987	987	...	...	...
6	Other	37	37	37	1	1	1
7	Total general and school	7,319	7,319	7,319	4,085	4,085	4,085
8	Special assessments (owners' share) and charges	61	61	61	53	53	53
9	Total taxation²	7,380	7,380	7,380	4,138	4,138	4,138
10	Licences and permits	224	224	224	69	69	69
11	Rents, concessions and franchises	277	277	277	11	11	11
12	Fines	2	2	2	84	84	84
13	Interest, tax penalties, etc.	9	9	9	8	8	8
14	Service charges	40	40	40	2	2	2
15	Recreation and community services	48	48	48	2	2	2
	Contributions, grants and subsidies: ³						
16	Governments	2,675	2,675	1,494	555	587	530
17	Government enterprises	109	109	109	95	95	95
18	Other	506	506	506	3	3	3
19	Total contributions, grants and subsidies	3,290	3,290	2,109	653	685	628
20	Other revenue	403	403	403	8	8	8
21	Total revenue	11,673	11,673	10,492	4,975	5,007	4,950
22	Surplus from previous years	47	...	...	41	...	...
23	Deficit for year	417	...	...	41	...	...
24	Totals	12,137	...	...	5,057	...	...

See footnotes at end of table.

TABLE 1. Revenue, 1965, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
Current	General		Current	General		Current	General		
	Gross	Net		Gross	Net		Gross	Net	
thousands of dollars									
38,820	38,820	38,820	27,835	27,835	27,835	160,848	160,848	160,848	1
7,861	7,861	7,861	8,958	8,958	8,958	..	..	..	2
1,992	1,992	1,992	1	1	1	35,117	35,117	35,117	3
1,764	1,764	1,764	3,277	3,277	3,277	..	..	..	4
...	...	...	...	...	...	4,248	4,248	4,248	5
523	523	523	171	171	171	5,312	5,312	5,312	6
50,960	50,960	50,960	40,241	40,241	40,241	205,525	205,525	205,525	7
539	539	539	181	181	181	38,051	38,051	38,051	8
51,499	51,499	51,499	40,422	40,422	40,422	243,576	243,576	243,576	9
522	522	522	325	325	325	8,834	8,834	8,834	10
820	820	820	323	323	323	4,265	4,265	4,265	11
354	354	354	266	266	266	6,894	6,894	6,894	12
846	846	846	405	405	405	6,047	6,047	6,047	13
—	—	—	83	83	83	4,878	4,878	4,878	14
24	24	24	158	158	158	3,936	3,936	3,936	15
10,640	12,520	3,836	15,333	16,813	11,517	138,664	138,776	96,140	16
1,671	1,671	1,671	1,007	1,007	1,007	1,218	1,218	1,218	17
258	258	258	124	197	197	751	751	751	18
12,569	14,449	5,765	16,464	18,017	12,721	140,633	140,745	98,109	19
691	691	691	426	426	426	24,965	24,965	24,965	20
67,325	69,205	60,521	58,872	60,425	55,129	444,028	444,140	401,504	21
1,043	...	...	1,389	...	...	...	...	...	22
539	...	...	248	...	...	3,576	...	...	23
68,907	...	...	60,509	...	...	447,604	...	...	24

TABLE 1. Revenue, 1965, by Provinces — Continued

No.	Source	Ontario			Manitoba		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property	851,927	851,927	851,927	85,855	85,855	85,855
2	Personal property .....	...	...	...	4	4	4
3	Business	4	4	4	7,230	7,230	7,230
4	Poll	43	43	43	...	...	...
5	Sales (including amusement) .....	...	...	...	563	563	563
6	Other .....	...	...	...	54	54	54
7	Total general and school	851,970	851,970	851,970	93,702	93,702	93,702
8	Special assessments (owners' share) and charges	25,933	25,933	25,933	8,991	8,991	8,991
9	Total taxation²	877,903	877,903	877,903	102,693	102,693	102,693
10	Licences and permits	9,529	9,529	9,529	1,942	1,942	1,942
11	Rents, concessions, and franchises	5	5	5	687	687	687
12	Fines	5	5	5	1,235	1,235	1,235
13	Interest, tax penalties, etc.	11,564	11,564	11,564	2,140	2,140	2,140
14	Service charges	5	5	5	84	84	84
15	Recreation and community services	5	5	5	217	217	217
	Contributions, grants and subsidies: ³						
16	Governments	189,205	235,733	60,806	9,796	14,140	4,967
17	Government enterprises	12,086	12,086	12,086	3,703	3,703	3,703
18	Other	626	626	626	560	560	560
19	Total contributions, grants and subsidies	201,917	248,445	73,518	14,059	18,403	9,230
20	Other revenue	54,142	54,142	54,142	1,526	1,526	1,526
21	Total revenue	1,155,055	1,201,583	1,026,656	124,583	128,927	119,754
22	Surplus from previous years	16,054	...	...	826	...	...
23	Deficit for year	2,609	...	...	2,779	...	...
24	Totals	1,173,718	...	...	128,188	...	...

See footnotes at end of table.

TABLE 1. Revenue, 1965, by Provinces — Continued

Saskatchewan			Alberta			British Columbia			No.
Current	General		Current	General		Current	General		
	Gross	Net		Gross	Net		Gross	Net	
thousands of dollars									
102,052	102,052	102,052	139,011	139,011	139,011	179,998	179,998	179,998	1
...	...	...	...	...	...	...	...	...	2
4	4	4	8,792	8,792	8,792	5,370	5,370	5,370	3
35	35	35	...	...	...	...	...	...	4
1,267	1,267	1,267	...	...	...	...	...	...	5
154	154	154	—	—	—	8	8	8	6
103,508	103,508	103,508	147,803	147,803	147,803	185,376	185,376	185,376	7
6,409	6,409	6,409	14,020	14,020	14,020	14,170	14,170	14,170	8
109,917	109,917	109,917	161,823	161,823	161,823	199,546	199,546	199,546	9
1,936	1,936	1,936	3,801	3,801	3,801	8,706	8,706	8,706	10
856	856	856	3,578	3,578	3,578	2,290	2,290	2,290	11
1,006	1,006	1,006	2,057	2,057	2,057	4,049	4,049	4,049	12
1,896	1,896	1,896	3,018	3,018	3,018	3,170	3,170	3,170	13
1,044	1,044	1,044	4,393	4,393	4,393	4,354	4,354	4,354	14
1,000	1,000	1,000	1,974	1,974	1,974	1,897	1,897	1,897	15
15,398	24,091	1,127	29,318	39,571	19,290	46,343	51,191	21,364	16
8,090	8,090	8,090	20,290	20,290	20,290	6,189	6,577	6,577	17
899	899	899	81	81	81	1,848	2,876	2,876	18
24,387	33,080	10,116	49,689	59,942	39,661	54,380	60,644	30,817	19
1,376	1,376	1,376	4,409	4,409	4,409	1,449	1,449	1,449	20
143,418	152,111	129,147	234,742	244,995	224,714	279,841	286,105	256,278	21
3,675	...	...	593	...	...	4,396	...	...	22
1,537	...	...	1,386	...	...	281	...	...	23
148,630	...	...	236,721	...	...	284,518	...	...	24

TABLE 1. Revenue, 1965, by Provinces — Concluded

No.	Source	Sub-total			Yukon		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
	Taxation:						
	General and school:						
1	Real property	1,594,229	1,594,229	1,594,229	187	187	187
2	Personal property	17,003	17,003	17,003	...	...	...
3	Business	60,466	60,466	60,466	...	...	...
4	Poll	5,466	5,466	5,466	...	...	...
5	Sales (including amusement)	7,065	7,065	7,065	...	...	...
6	Other	6,260	6,260	6,260	...	...	...
7	Total general and school	1,690,489	1,690,489	1,690,489	187	187	187
8	Special assessments (owners' share) and charges	108,408	108,408	108,408	40	40	40
9	Total taxation ²	1,798,897	1,798,897	1,798,897	227	227	227
10	Licences and permits	35,888	35,888	35,888	32	32	32
11	Rents, concessions and franchises	13,107	13,107	13,107	1	1	1
12	Fines	15,947	15,947	15,947	2	2	2
13	Interest, tax penalties, etc.	29,103	29,103	29,103	6	6	6
14	Service charges	14,878	14,878	14,878	--	--	--
15	Recreation and community services	9,256	9,256	9,256	—	—	—
	Contributions, grants and subsidies: ³						
16	Governments	457,927	536,097	221,071	270	270	222
17	Government enterprises	54,458	54,846	54,846	—	—	—
18	Other	5,656	6,757	6,757	—	—	—
19	Total contributions, grants and subsidies	518,041	597,700	282,674	270	270	222
20	Other revenue	89,395	89,395	89,395	9	9	9
21	Total revenue	2,524,512	2,604,171	2,289,145	547	547	499
22	Surplus from previous years	28,064	...	...	—	...	...
23	Deficit for year	13,413	...	...	--	...	...
24	Totals	2,565,989	...	...	547	...	...

¹ Included in "Personal property".² Local taxation for school purposes as follows: Nfld.—664; P.E.I.—2,636; N.S.—30,441; N.B.—31,531 Ont.—391,294; Man. 46,916; Sask.—53,796; Alta.—81,112; B.C.—101,075; total—739,465. See Table 22 for provincial grants paid direct to school boards. Local taxation for school purposes for Quebec not available.

TABLE 1. Revenue, 1965, by Provinces — Concluded

Northwest Territories			Total			No.
Current	General		Current	General		
	Gross	Net		Gross	Net	
thousands of dollars						
450	450	450	1,594,866	1,594,866	1,594,866	1
...	...	...	17,003	17,003	17,003	2
11	11	11	60,477	60,477	60,477	3
8	8	8	5,474	5,474	5,474	4
...	...	...	7,065	7,065	7,065	5
...	...	...	6,260	6,260	6,260	6
469	469	469	1,691,145	1,691,145	1,691,145	7
49	49	49	108,497	108,497	108,497	8
518	518	518	1,799,642	1,799,642	1,799,642	9
14	14	14	35,934	35,934	35,934	10
—	—	—	13,108	13,108	13,108	11
1	1	1	15,950	15,950	15,950	12
10	10	10	29,119	29,119	29,119	13
1	1	1	14,879	14,879	14,879	14
10	10	10	9,266	9,266	9,266	15
366	366	305	458,563	536,733	221,598	16
4	4	4	54,462	54,850	54,850	17
68	68	68	5,724	6,825	6,825	18
438	438	377	518,749	598,408	283,273	19
2	2	2	89,406	89,406	89,406	20
994	994	933	2,526,053	2,605,712	2,290,577	21
18	...	...	28,082	...	...	22
43	...	...	13,456	...	...	23
1,055	...	...	2,567,591	...	...	24

³ See table 9, page 32 for analysis of gross general.⁴ Included in "Real property".⁵ Included in "Other revenue".

TABLE 2. Expenditure, 1965, by Provinces

No.	Function	Newfoundland			Prince Edward Island		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
1	General government	1,328	3,632	3,632	283	284	284
	Protection of persons and property:						
2	Fire	320	320	320	141	145	143
3	Police, law enforcement and corrections	68	68	68	292	319	319
4	Street lighting.....	421	421	421	92	92	92
5	Other	78	78	78	1	1	1
6	Total protection of persons and property	887	887	887	526	557	555
7	Public works	2,677	7,613	7,031	465	669	616
8	Sanitation and waste removal.....	1,133	1,385	1,265	119	123	123
	Health:						
9	Public (including medical, dental and allied services)	10	10	10	—	—	—
10	Hospital care	—	—	—	1	1	1
11	Other	—	—	—	—	—	—
12	Total health	10	10	10	1	1	1
	Social welfare:						
13	Aid to the aged	—	—	—	—	—	—
14	Aid to unemployed and unemployables	—	—	—	62	62	60
15	Child welfare	—	—	—	—	—	—
16	Other	2	2	2	1	1	1
17	Total social welfare	2	2	2	63	63	61
18	Education (excluding debenture debt charges)	664	664	664	1,822	2,563	2,563
19	Recreation and community services	367	1,407	1,407	105	296	296
	Debt charges:						
20	Debenture	791	415	415	1,435	771	771
21	Other long-term	563	66	66	12	—	—
22	Other	317	317	317	71	71	71
23	Total debt charges	1,671	798	798	1,518	842	842
24	Contributions to own government enterprises	592	592	113	8	8	8
25	Provision for reserves	260	260	260	86	86	86
26	Contributions to capital and loan fund	1,592	...	...	22	...	...
27	Joint or special expenditures	—	—	—	—	—	—
28	Other expenditures	202	202	202	19	19	19
29	Total expenditure	11,385	17,452	16,271	5,037	5,511	5,454
30	Deficits from previous years .....	—	...	...	—	...	...
31	Surplus for year	752	...	...	20	...	...
32	Totals	12,137	...	...	5,057	...	...

TABLE 2. Expenditure, 1965, by Provinces

Nova Scotia			New Brunswick			Quebec			No.
Current	General		Current	General		Current	General		
	Gross	Net		Gross	Net		Gross	Net	
thousands of dollars									
4,143	4,522	4,313	3,867	4,386	4,386	68,467	68,467	68,467	1
3,499	3,801	3,758	2,393	2,393	2,393	30,088	30,088	28,812	2
3,749	3,776	3,740	2,783	2,783	2,783	50,813	50,813	50,813	3
961	961	961	500	500	500	7,351	7,351	7,351	4
276	276	276	290	608	571	3,096	3,096	3,096	5
8,485	8,814	8,735	5,966	6,284	6,247	91,348	91,348	90,072	6
3,140	6,213	5,703	3,372	6,352	5,732	81,150	81,150	39,790	7
1,455	3,462	3,372	815	1,366	1,360	15,984	15,984	15,984	8
476	476	476	140	140	140	6,132	6,132	6,132	9
3,260	5,018	3,219	1,241	1,241	709	119	119	119	10
—	—	—	355	376	376	585	585	585	11
3,736	5,494	3,695	1,736	1,757	1,225	6,836	6,836	6,836	12
778	1,129	1,129	79	79	79	3,611	3,611	3,611	13
2,253	2,253	474	2,969	2,969	734	1,118	1,118	1,118	14
686	686	686	935	935	513	1,134	1,134	1,134	15
89	89	89	219	238	238	1,883	1,883	1,883	16
3,806	4,157	2,378	4,202	4,221	1,564	7,746	7,746	7,746	17
23,708	34,479	31,176	25,590	31,287	30,244	..	..	..	18
1,315	2,510	2,272	1,335	1,948	1,900	24,243	24,243	24,243	19
12,687	5,221	5,052	8,348	3,993	3,993	92,287	44,673	44,673	20
642	110	110	348	45	45	1,873	321	321	21
658	658	658	704	704	704	3,370	3,370	3,370	22
13,987	5,989	5,820	9,400	4,742	4,742	97,530	48,364	48,364	23
74	74	74	571	571	562	—	—	—	24
1,334	1,334	1,334	777	777	777	2,561	2,561	2,561	25
1,706	...	...	528	...	...	46,717	...	...	26
—	—	—	—	—	—	—	—	—	27
790	2,653	2,145	1,222	3,814	3,470	4,997	147,683	147,683	28
67,679	79,701	71,017	59,381	67,505	62,209	447,579	494,382	451,746	29
368	...	...	112	...	...	—	...	...	30
860	...	...	1,016	...	...	25	...	...	31
68,907	...	...	60,509	...	...	447,604	...	...	32

TABLE 2. Expenditure, 1965, by Provinces — Continued

No.	Function	Ontario			Manitoba		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
1	General government	70,023	83,518	83,376	9,253	13,546	13,546
	Protection of persons and property:						
2	Fire	28,942	28,942	28,942	5,723	5,723	5,723
3	Police, law enforcement and corrections	62,041	62,041	62,041	7,023	7,023	7,023
4	Street lighting	5,513	5,513	5,513	1,267	1,267	1,267
5	Other	45,745	58,001	57,547	728	1,776	1,674
6	Total protection of persons and property	142,241	154,497	154,043	14,741	15,789	15,687
7	Public works	162,319	329,944	223,666	14,602	34,798	29,254
8	Sanitation and waste removal	50,653	112,118	112,118	3,858	9,921	9,921
	Health:						
9	Public (including medical, dental and allied services)	12,341	12,918	11,941	1,420	1,420	1,235
10	Hospital care	7,664	23,356	23,356	741	741	741
11	Other	—	—	—	19	57	57
12	Total health	20,005	36,274	35,297	2,180	2,218	2,033
	Social welfare:						
13	Aid to the aged						
14	Aid to unemployed and unemployables	32,677	32,677	7,087	3,471	3,471	1,277
15	Child welfare	17,119	17,119	8,098	50	50	50
16	Other	11,539	19,564	16,830	849	852	777
17	Total social welfare	61,335	69,360	32,015	4,370	4,373	2,104
18	Education (excluding debenture debt charges)	306,885	482,878	453,597	38,413	49,727	49,727
19	Recreation and community services	44,767	57,442	57,352	5,029	6,080	6,052
	Debt charges:						
20	Debenture	204,115	84,426	84,426	20,140	9,099	9,099
21	Other long-term	—	—	—	42	7	7
22	Other	16,296	16,296	16,296	462	462	462
23	Total debt charges	220,411	100,722	100,722	20,644	9,568	9,568
24	Contributions to own government enterprises	13,573	13,573	13,573	4,067	4,067	4,067
25	Provision for reserves	13,078	13,078	13,078	2,994	2,994	2,994
26	Contributions to capital and loan fund	30,329	...	...	3,960	...	...
27	Joint or special expenditures	3,458	3,458	3,458	255	255	255
28	Other expenditures	14,338	21,897	21,537	1,254	1,362	317
29	Total expenditure	1,153,415	1,478,759	1,303,832	125,620	154,698	145,525
30	Deficits from previous years	1,004	...	...	1,465	...	...
31	Surplus for year	19,299	...	...	1,103	...	...
32	Totals	1,173,718	...	...	128,188	...	...

TABLE 2. Expenditure, 1965, by Provinces — Continued

Saskatchewan			Alberta			British Columbia			No.
Current	General		Current	General		Current	General		
	Gross	Net		Gross	Net		Gross	Net	
thousands of dollars									
8,962	10,166	9,844	12,430	13,774	13,774	14,586	17,880	17,575	1
3,996	3,996	3,996	8,643	8,643	8,643	12,842	12,842	12,841	2
4,608	4,608	4,608	10,274	10,274	10,274	17,421	17,421	17,421	3
1,519	1,519	1,519	2,030	2,030	2,030	2,092	2,092	2,092	4
921	1,624	1,595	5,456	7,193	7,193	3,254	6,422	6,260	5
11,044	11,747	11,718	26,403	28,140	28,140	35,609	38,777	38,614	6
26,756	40,839	28,736	30,805	59,920	52,622	19,308	44,904	42,531	7
3,180	7,785	7,710	7,125	16,068	16,068	9,175	32,761	30,997	8
1,057	1,057	846	3,545	3,616	3,552	2,139	2,350	1,915	9
2,749	4,149	4,149	11,283	12,121	11,997	940	1,281	1,281	10
100	412	412	—	—	—	125	125	125	11
3,906	5,618	5,407	14,828	15,737	15,549	3,204	3,756	3,321	12
179	179	179	—	—	—	1,415	1,415	1,415	13
5,987	5,987	403	—	—	—	26,027	26,027	3,689	14
—	—	—	—	—	—	—	—	—	15
606	606	606	5,325	5,339	2,797	1,192	1,341	1,251	16
6,772	6,772	1,188	5,325	5,339	2,797	28,634	28,783	6,355	17
48,081	71,882	67,938	61,717	98,685	91,297	80,133	115,585	115,585	18
5,659	10,742	10,610	10,322	17,589	17,453	13,808	24,076	22,680	19
15,521	7,653	7,653	45,627	20,115	20,115	49,656	22,214	22,214	20
—	—	—	46	—	—	—	—	—	21
1,170	1,170	1,170	577	577	577	810	810	810	22
16,691	8,823	8,823	46,250	20,692	20,692	50,466	23,024	23,024	23
4,538	4,538	4,538	4,110	4,110	4,110	2,579	2,579	2,579	24
3,230	3,230	3,230	3,709	3,709	3,709	7,373	7,373	7,373	25
5,329	...	...	7,094	...	...	14,031	...	...	26
—	—	—	—	—	—	129	129	129	27
2,259	2,295	1,731	3,972	4,229	1,500	1,117	3,061	2,098	28
146,407	184,437	161,473	234,090	287,992	267,711	280,152	342,688	312,861	29
64	...	...	148	...	...	—	...	...	30
1,159	...	...	2,483	...	...	4,366	...	...	31
148,630	...	...	236,721	...	...	284,518	...	...	32

TABLE 2. Expenditure, 1965, by Provinces — Concluded

No.	Function	Sub-total			Yukon		
		Current	General		Current	General	
			Gross	Net		Gross	Net
		thousands of dollars					
1	General government	193,342	220,175	219,197	76	78	78
	Protection of persons and property:						
2	Fire	96,587	96,893	95,571	76	76	76
3	Police, law enforcement and corrections	159,072	159,126	159,090	5	5	3
4	Street lighting	21,746	21,746	21,746	14	14	14
5	Other	59,845	79,075	78,291	27	27	27
6	Total protection of persons and property	337,250	356,840	354,698	122	122	120
7	Public works	344,594	612,402	435,681	87	193	147
8	Sanitation and waste removal	93,497	200,973	198,918	48	48	48
	Health:						
9	Public (including medical, dental and allied services).....	27,260	28,119	26,247	—	—	—
10	Hospital care	27,998	48,027	45,572	—	—	—
11	Other	1,184	1,555	1,555	—	—	—
12	Total health	56,442	77,701	73,374	—	—	—
	Social welfare:						
13	Aid to the aged	6,062	6,413	6,413	—	—	—
14	Aid to unemployed and unemployables	74,564	74,564	14,842	—	—	—
15	Child welfare	19,924	19,924	10,481	—	—	—
16	Other	21,705	29,915	24,474	—	—	—
17	Total social welfare	122,255	130,816	56,210	—	—	—
18	Education (excluding debenture debt charges)....	587,013	887,750	842,791	—	—	—
19	Recreation and community services	106,950	146,333	144,265	21	25	25
	Debt charges:						
20	Debenture	450,607	198,580	198,411	12	1	1
21	Other long-term	3,526	549	549	—	—	—
22	Other	24,435	24,435	24,435	—	—	—
23	Total debt charges	478,568	223,564	223,395	12	1	1
24	Contributions to own government enterprises	30,112	30,112	29,624	—	—	—
25	Provision for reserves	35,402	35,402	35,402	1	1	1
26	Contributions to capital and loan fund	111,308	...	...	112	...	...
27	Joint or special expenditures	3,842	3,842	3,842	—	—	—
28	Other expenditures	30,170	187,215	180,702	11	11	11
29	Total expenditure	2,530,745	3,113,125	2,798,099	490	479	431
30	Deficits from previous years	3,161	...	...	—	...	...
31	Surplus for year	32,083	...	...	57	...	...
32	Totals	2,565,989	...	...	547	...	...

TABLE 2. Expenditure, 1965, by Provinces — Concluded

Northwest Territories				Total			No.
Current	General		Current	General			
	Gross	Net		Gross	Net		
thousands of dollars							
146	149	146	193,564	220,402	219,421	1	
24	29	29	96,687	96,998	95,676	2	
9	9	9	159,086	159,140	159,102	3	
13	13	13	21,773	21,773	21,773	4	
9	9	9	59,881	79,111	78,327	5	
55	60	60	337,427	357,022	354,878	6	
128	184	127	344,809	612,779	435,955	7	
47	49	49	93,592	201,070	199,015	8	
—	—	—	27,260	28,119	26,247	9	
7	7	7	28,005	48,034	45,579	10	
6	6	5	1,190	1,561	1,560	11	
13	13	12	56,455	77,714	73,386	12	
—	—	—	6,062	6,413	6,413	13	
—	—	—	74,564	74,564	14,842	14	
—	—	—	19,924	19,924	10,481	15	
3	3	3	21,708	29,918	24,477	16	
3	3	3	122,258	130,819	56,213	17	
292	292	292	587,305	888,042	843,083	18	
40	61	61	107,011	146,419	144,351	19	
28	6	6	450,647	198,587	198,418	20	
—	—	—	3,526	549	549	21	
1	1	1	24,436	24,436	24,436	22	
29	7	7	478,609	223,572	223,403	23	
91	91	91	30,203	30,203	29,715	24	
—	—	—	35,403	35,403	35,403	25	
168	...	...	111,588	...	...	26
—	—	—	3,842	3,842	3,842	27	
42	45	45	30,223	187,271	180,758	28	
1,054	954	893	2,532,289	3,114,558	2,799,423	29	
—	...	...	3,161	...	...	30
1	...	...	32,141	...	...	31
1,055	...	...	2,567,591	...	...	32

**TABLE 3. Gross Capital Expenditures for Fixed Assets,
1965, by Provinces**

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	General government.....	2,304	1	379	519	
2	Protection of persons and property	—	31	329	318	
3	Public works	4,936	204	3,073	2,981	
4	Sanitation and waste removal	252	4	2,007	551	
5	Health	—	—	1,758	20	
6	Social welfare	—	—	351	19	
7	Education	—	741	10,771	5,697	..
8	Recreation and community services	1,040	191	1,195	613	
9	Other	—	—	1,863	2,592	142,686
10	Totals	8,532	1,172	21,726	13,310	142,686

TABLE 4. Capital Revenue, 1965, by Provinces
Grants-in-aid and Shared-cost Contributions

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	Federal government (including enterprises)	—	—	200	—	112
2	Provincial government (including enterprises).....	—	32	1,680	1,480	—
3	Other municipal governments	—	—	—	—	—
4	Other	—	—	—	73	—
5	Totals	—	32	1,880	1,553	112

**TABLE 3. Gross Capital Expenditures for Fixed Assets,
1965, by Provinces**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
13,495	4,293	1,204	1,344	3,294	26,833	2	3	26,838	1
12,256	1,048	703	1,737	3,168	19,590	—	5	19,595	2
167,625	20,196	14,083	29,115	25,596	267,809	106	56	267,971	3
61,465	6,064	4,605	8,943	23,586	107,477	—	2	107,479	4
16,269	38	1,712	909	552	21,258	—	—	21,258	5
8,025	2	—	14	149	8,560	—	—	8,560	6
175,993	11,314	23,801	36,968	35,452	300,737	—	—	300,737	7
12,675	1,051	5,083	7,267	10,268	39,383	4	21	39,408	8
7,559	108	36	257	1,944	157,045	—	3	157,048	9
475,362	44,114	51,227	86,554	104,009	948,692	112	90	948,894	10

TABLE 4. Capital Revenue, 1965, by Provinces
Grants-in-aid and Shared-cost Contributions

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
3,672	—	459	7	388	4,838	—	—	4,838	1
42,856	4,344	8,234	10,246	4,848	73,720	—	—	73,720	2
—	—	—	—	—	—	—	—	—	3
—	—	—	—	1,028	1,101	—	—	1,101	4
46,528	4,344	8,693	10,253	6,264	79,659	—	—	79,659	5

TABLE 5. Percentage Distribution of Net General Revenue, 1965, by Provinces

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
	Taxation:					
	General and school:					
1	Real property	43.6	66.8	64.1	50.5	40.1
2	Personal property	—	3.7	13.0	16.2	..
3	Business	14.4	9.2	3.3	..	8.7
4	Poll	2.0	2.8	2.9	5.9	..
5	Sales (including amusement)	9.4	..	..	..	1.1
6	Other .....	.4	—	.9	.3	1.3
7	Total general and school	69.8	82.5	84.2	72.9	51.2
8	Special assessments (owners' share) and charges .....	.6	1.1	.9	.3	9.5
9	Total taxation	70.4	83.6	85.1	73.2	60.7
10	Licences and permits	2.1	1.4	.9	.6	2.2
11	Rents, concessions and franchises	2.6	.2	1.4	.6	1.1
12	Fines	—	1.7	.6	.5	1.7
13	Interest, tax penalties, etc. ....	.1	.2	1.4	.7	1.5
14	Service charges .....	.4	--	--	.2	1.2
15	Recreation and community services .....	.5	--	--	.3	1.0
	Contributions, grants and subsidies:					
16	Governments	14.3	10.7	6.3	20.9	23.9
17	Government enterprises	1.0	1.9	2.8	1.8	.3
18	Other	4.8	.1	.4	.4	.2
19	Total contributions, grants and subsidies	20.1	12.7	9.5	23.1	24.4
20	Other revenue	3.8	.2	1.1	.8	6.2
21	Total net general revenue	100.0	100.0	100.0	100.0	100.0

¹ Included in real property.² Included in personal property.**TABLE 6. Percentage Distribution of Net General Expenditure, 1965, by Provinces**

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
1	General government	22.3	5.2	6.1	7.1	15.2
2	Protection of persons and property	5.5	10.2	12.3	10.0	19.9
3	Public works	43.2	11.3	8.0	9.2	8.8
4	Sanitation and waste removal	7.8	2.3	4.8	2.2	3.5
5	Health .....	.1	--	5.2	2.0	1.5
6	Social welfare	--	1.1	3.3	2.5	1.7
7	Education	4.1	47.0	43.9	48.6	..
8	Recreation and community services	8.6	5.4	3.2	3.1	5.4
9	Debt charges, excluding debt retirement	4.9	15.4	8.2	7.6	10.7
10	Contributions to own government enterprises .....	.7	.2	.1	.9	—
11	Provision for reserves	1.6	1.6	1.9	1.2	.6
12	Joint or special expenditures	—	—	—	—	—
13	Other expenditures	1.2	.3	3.0	5.6	32.7
14	Total net general expenditure	100.0	100.0	100.0	100.0	100.0

TABLE 5. Percentage Distribution of Net General Revenue, 1965, by Provinces

[illegible]

³ Included in other revenue.

TABLE 6. Percentage Distribution of Net General Expenditure, 1965, by Provinces

[illegible]

TABLE 7. Reconciliation of Current Revenue and Gross and Net General Revenue, 1965, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Total revenue reported by the Departments of Municipal Affairs....	11,640	4,975¹	67,208	60,161	443,968
	Add:					
2	Taxes levied by school boards.....	664	...	...	2,006	..
3	Revenue deducted from expenditure .....	...	...	...	...	...
4	To incorporate the levy on special activities for debt charges .....	...	...	147	...	...
5	Other.....	...	...	...	...	60
	Deduct:					
6	Debenture debt charges recoverable	22	...	...	...	...
7	Inter-municipal transfers .....	...	...	30	2,998	...
8	Other.....	609	...	...	297	...
9	Total current revenue (Table 1, item 21)	11,673	4,975	67,325	58,872	444,028
	Add:					
10	Grants-in-aid for capital purposes (see Table 4, for source).....	—	32	1,880	1,553	112
11	Gross general revenue (Table 1, item 21).....	11,673	5,007	69,205	60,425	444,140
	Deduct:					
	Grants-in-aid, governments (see Table 9 for function):					
12	Current purposes	1,181	25	6,804	3,816	42,524
13	Capital purposes	—	32	1,880	1,480	112
14	Net general revenue (Table 1, item 21).....	10,492	4,950	60,521	55,129	401,504

¹ Compiled by Dominion Bureau of Statistics from individual reports of municipalities.

TABLE 8. Reconciliation of Current Expenditure and Gross and Net General Expenditure, 1965, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Total expenditure reported by the Departments of Municipal Affairs	11,305	5,037¹	67,563	60,670	447,331
	Add:					
2	Taxes levied by school boards included as "education".....	664	...	...	2,006	...
3	Expenditure deducted from revenue .....	...	...	...	...	...
4	Debt charges of special activities .....	...	...	147	...	...
5	Other.....	...	...	...	...	248
	Deduct:					
6	Debenture debt charges recoverable	22	...	...	...	...
7	Inter-municipal transfers .....	...	...	31	2,998	...
8	Other.....	562	...	...	297	...
9	Total current expenditure (Table 2, item 29)	11,385	5,037	67,679	59,381	447,579
	Add:					
10	Capital expenditure (Table 3, item 10)	8,532	1,172	21,726	13,310	142,686
	Deduct:					
	Debt retired:					
11	Debenture principal	376	664	7,466	4,355	47,614
12	Other long-term principal.....	497	12	532	303	1,552
13	Contributions to capital and loan fund	1,592	22	1,706	528	46,717
14	Gross general expenditure (Table 2, item 29)	17,452	5,511	79,701	67,505	494,382
	Deduct:					
	Grants-in-aid governments (see Table 9 for function):					
15	Current purposes	1,181	25	6,804	3,816	42,524
16	Capital purposes	—	32	1,880	1,480	112
17	Net general expenditure (Table 2, item 29)	16,271	5,454	71,017	62,209	451,746

¹ Compiled by Dominion Bureau of Statistics from individual reports of municipalities.

TABLE 7. Reconciliation of Current Revenue and Gross and Net General Revenue, 1965, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,253,823	124,583¹	141,953	233,337	251,461	2,593,109	547¹	994¹	2,594,650	1
1,295	...	...	49	24,808	28,822	...	...	28,822	2
49	...	...	...	...	49	...	...	49	3
...	...	...	1,356	...	1,503	...	...	1,503	4
...	...	2,377	...	9,771	12,208	...	...	12,208	5
47,567	...	...	...	...	47,589	...	...	47,589	6
45,856	...	...	...	1,335	50,219	...	...	50,219	7
6,689	...	912	...	4,864	13,371	...	...	13,371	8
1,155,055	124,583	143,418	234,742	279,841	2,524,512	547	994	2,526,053	9
46,528	4,344	8,693	10,253	6,264	79,659	—	—	79,659	10
1,201,583	128,927	152,111	244,995	286,105	2,604,171	547	994	2,605,712	11
128,399	4,829	14,271	10,028	24,979	236,856	48	61	236,965	12
46,528	4,344	8,693	10,253	4,848	78,170	—	—	78,170	13
1,026,656	119,754	129,147	224,714	256,278	2,289,145	499	933	2,290,577	14

TABLE 8. Reconciliation of Current Expenditure and Gross and Net General Expenditure, 1965, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,252,077	125,620¹	144,942	232,685	252,299	2,599,529	490¹	1,054¹	2,601,073	1
1,295	...	...	49	24,808	28,822	...	...	28,822	2
49	...	...	...	...	49	...	...	49	3
...	...	...	1,356	...	1,503	...	...	1,503	4
...	...	2,377	...	9,243	11,868	...	...	11,868	5
47,567	...	...	...	...	47,589	...	...	47,589	6
45,856	...	...	...	1,334	50,219	...	...	50,219	7
6,583	...	912	...	4,864	13,218	...	...	13,218	8
1,153,415	125,620	146,407	234,090	280,152	2,530,745	490	1,054	2,532,289	9
475,362	44,114	51,227	86,554	104,009	948,692	112	90	948,894	10
119,689	11,041	7,868	25,512	27,442	252,027	11	22	252,060	11
...	35	...	46	...	2,977	—	—	2,977	12
30,329	3,960	5,329	7,094	14,031	111,308	112	168	111,588	13
1,478,759	154,698	184,437	287,992	342,688	3,113,125	479	954	3,114,558	14
128,399	4,829	14,271	10,028	24,979	236,856	48	61	236,965	15
46,528	4,344	8,693	10,253	4,848	78,170	—	—	78,170	16
1,303,832	145,525	161,473	267,711	312,861	2,798,099	431	893	2,799,423	17

TABLE 9. Analysis of Gross General Revenue Item "Contributions, Grants and Subsidies", 1965, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Governments:					
1	Federal — Grants in lieu of taxes, etc.	216	125	2,775	3,303	2,807
2	Grants-in-aid — Current	—	—	—	9	—
3	Capital	—	—	200	—	112
4	Total federal	216	125	2,975	3,312	2,919
5	Provincial — Unconditional grants	1,278	405	1,061	8,214	92,788
6	Grants-in-aid — Current	1,181	25	6,804	3,807	42,524
7	Capital	—	32	1,680	1,480	..
8	Total provincial	2,459	462	9,545	13,501	135,312
9	Other municipal — Unconditional — Current	—	—	—	—	545
10	Total governments (Table 1, item 16)	2,675	587	12,520	16,813	138,776
	Government enterprises:					
11	Federal — Grants in lieu of taxes, etc.	7	3	771	117	1,218
12	Provincial — Grants in lieu of taxes, etc.	—	—	368	82	—
13	Own and/or other municipalities	102	92	532	808	—
14	Total government enterprises (Table 1, item 17)	109	95	1,671	1,007	1,218
15	Other contributions (Table 1, item 18)	506	3	258	197	751
16	Totals (Table 1, item 19)	3,290	685	14,449	18,017	140,745
	Analysis of grants-in-aid, current and capital by function (included above):					
	Current:					
17	General government	—	—	209	—	—
18	Protection of persons and property	—	2	79	37	1,276
19	Public works	582	21	343	237	41,248
20	Sanitation and waste removal	120	—	—	—	—
21	Health	—	—	1,217	532	—
22	Social welfare	—	2	1,779	2,657	—
23	Education	—	—	2,784	—	—
24	Recreation and community services	—	—	25	—	—
25	Debt charges	—	—	169	—	—
26	Utility deficits and levies	479	—	—	9	—
27	Other	—	—	199	344	—
28	Total current	1,181	25	6,804	3,816	42,524
	Capital:					
29	General government	—	—	—	—	—
30	Protection of persons and property	—	—	—	—	—
31	Public works	—	32	167	383	112
32	Sanitation and waste removal	—	—	90	6	—
33	Health	—	—	582	—	—
34	Social welfare	—	—	—	—	—
35	Education	—	—	519	1,043	—
36	Recreation and community services	—	—	213	48	—
37	Debt charges	—	—	—	—	—
38	Utility deficits and levies	—	—	—	—	—
39	Other	—	—	309	—	—
40	Total capital	—	32	1,880	1,480	112
41	Total grants-in-aid, current and capital	1,181	57	8,684	5,296	42,636

**TABLE 9. Analysis of Gross General Revenue Item "Contributions, Grants and Subsidies",
1965, by Provinces**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
17,106	2,442	1,127	2,517	2,491	34,909	47	151	35,107	1
—	—	—	—	54	63	—	—	63	2
3,672	—	459	7	—	4,450	—	—	4,450	3
20,778	2,442	1,586	2,524	2,545	39,422	47	151	39,620	4
39,904	2,525	—	16,773	18,873	181,821	175	154	182,150	5
128,399	4,829	14,271 ¹	10,028	24,925	236,793	48	61	236,902	6
42,856	4,344	8,234	10,246	4,848	73,720	—	—	73,720	7
211,159	11,698	22,505	37,047	48,646	492,334	223	215	492,772	8
3,796	—	—	—	—	4,341	—	—	4,341	9
235,733	14,140	24,091	39,571	51,191	536,097	270	366	536,733	10
4,188	408	783	—	973	8,468	—	—	8,468	11
6,370	1,090	2,296	2,671	2,086	14,963	—	—	14,963	12
1,528	2,205	5,011	17,619	3,518	31,415	—	4	31,419	13
12,086	3,703	8,090	20,290	6,577	54,846	—	4	54,850	14
626	560	899	81	2,876	6,757	—	68	6,825	15
248,445	18,403	33,080	59,942	60,644	597,700	270	438	598,408	16
142	—	316	—	29	696	—	3	699	17
454	71	23	—	51	1,993	2	—	1,995	18
90,954	1,238	7,474	5,466	705	148,268	46	57	148,371	19
—	—	—	—	169	289	—	—	289	20
977	185	211	81	435	3,638	—	1	3,639	21
35,422	2,269	5,584	2,542	22,428	72,683	—	—	72,683	22
—	—	—	—	—	2,784	—	—	2,784	23
90	28	99	136	257	635	—	—	635	24
—	—	—	—	—	169	—	—	169	25
—	—	—	—	—	488	—	—	488	26
360	1,038	564	1,803	905	5,213	—	—	5,213	27
128,399	4,829	14,271	10,028	24,979	236,856	48	61	236,965	28
—	—	6	—	276	282	—	—	282	29
—	31	6	—	112	149	—	—	149	30
15,324	4,306	4,629	1,832	1,668	28,453	—	—	28,453	31
—	—	75	—	1,595	1,766	—	—	1,766	32
—	—	—	107	—	689	—	—	689	33
1,923	—	—	—	—	1,923	—	—	1,923	34
29,281	—	3,944	7,388	—	42,175	—	—	42,175	35
—	—	33	—	1,139	1,433	—	—	1,433	36
—	—	—	—	—	—	—	—	—	37
—	—	—	—	—	—	—	—	—	38
—	7	—	926	58	1,300	—	—	1,300	39
46,528	4,344	8,693	10,253	4,848	78,170	—	—	78,170	40
174,927	9,173	22,964	20,281	29,827	315,026	48	61	315,135	41

**TABLE 10. Summary of Taxation Revenue, Tax Collections and Taxes Receivable,
1965, by Provinces**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	Taxation revenue (Table 1, item 9)	7,380	4,138	51,499	40,422	243,576 ¹
2	Tax collections	7,314	3,981	50,013	39,844	..
3	Tax collections as a percentage of taxation revenue %	99.11	96.21	97.11	98.57	..
4	Taxes receivable, current and arrears (Table 12, item 7).....	3,067	1,267	15,980	14,384	70,934 ¹
5	Taxes receivable as a percentage of taxation revenue %	41.56	30.62	31.03	35.58	..

¹ Data for Quebec schools not available.

TABLE 11. Analysis of Debenture Debt Charges, 1965, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	General:					
1	Interest	415	350	2,278	2,115	44,673
2	Serial principal	238	91	3,588	2,172	46,708
3	Sinking fund requirements	138	180	87	120	906
4	Total general	791	621	5,953	4,407	92,287
	Schools:					
5	Interest .....	...	421	2,943	1,877	..
6	Serial principal .....	...	328	3,719	1,898	..
7	Sinking fund requirements .....	...	65	72	166	..
8	Total schools .....	...	814	6,734	3,941	..
9	Total general and schools (Table 2 current, item 20)....	791	1,435	12,687	8,348	92,287
	Utilities:					
10	Interest	647	84	725	622	29,446
11	Serial principal	329	67	721	597	25,918
12	Sinking fund requirements	31	38	133	92	136
13	Total utilities	1,007	189	1,579	1,311	55,500
14	Totals (items 9 and 13)	1,798	1,624	14,266	9,659	147,787

¹ Included in serial principal.

² Includes some sanitation.

TABLE 10. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, 1965, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
877,903	102,693	109,917	161,823	199,546	1,798,897	227	518	1,799,642	1
877,716	106,171	106,153	156,108	199,993	1,547,293	220	476	1,547,989	2
99.98	103.37	96.58	96.47	100.22	86.01	96.92	91.89	86.02	3
87,193	11,829	19,945	31,791	7,261	263,651	134	137	263,922	4
9.93	11.52	18.15	19.65	3.64	14.66	59.03	26.45	14.67	5

TABLE 11. Analysis of Debenture Debt Charges, 1965, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
50,141	4,501	3,722	11,375	13,720	133,290	1	6	133,297	1
63,980	5,426	2,162	14,433	13,654 ³	152,452	11	22	152,485	2
¹	1,387	2,008	258	610	5,694	—	—	5,694	3
114,121	11,314	7,892	26,066	27,984	291,436	12	28	291,476	4
34,285	4,598	3,931	8,740	8,495	65,290	—	—	65,290	5
55,709	4,228	3,698	10,821	12,990	93,391	—	—	93,391	6
¹	¹	—	—	187	490	—	—	490	7
89,994	8,826	7,629	19,561	21,672	159,171	—	—	159,171	8
204,115	20,140	15,521	45,627	49,656	450,607	12	28	450,647	9
16,769	4,226	3,600	5,160	5,119	66,398	33 ²	4 ²	66,435	10
21,441	3,248	2,399	5,618	4,885 ³	65,223	34 ²	16 ²	65,273	11
¹	1,028	610	—	233	2,301	—	—	2,301	12
38,210	8,502	6,609	10,778	10,237	133,922	67	20	134,009	13
242,325	28,642	22,130	56,405	59,893	584,529	79	48	584,656	14

SECTION B

TABLE 12. Consolidated Assets,¹ 1965, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
thousands of dollars						
1	Cash	2,008	180	4,585	2,998	48,006
2	Investments	1,339	2,440	10,612	11,821	58,941
	Accounts receivable:					
3	Sundry (gross)	3,317	224	6,883	2,887	48,495
4	Due from federal government	101	1	709	593	6,022
5	Due from provincial governments	1,203	4	3,719	1,931	69,499 ⁴
6	Due from special districts	—	1	—	—	45,377
7	Taxes receivable(gross)	3,067	1,267	15,980	14,384	70,934
8	Property acquired for taxes (gross)	—	—	496	195	1,504
9	General fixed assets (gross)	74,554	34,188	319,235	201,756	2,673,949
10	Due from schools	—	—	—	—	—
11	Due from other boards and commissions	—	—	—	—	52,099 ⁶
12	Due from trust funds	—	—	2	56	—
13	Other assets	1,869	302	3,512	4,578	119,800
14	Total assets	87,458	38,607	365,733	241,199	3,194,626
15	Deficits and/or extraordinary expenses capitalized	1,654	211	10,658	1,961	72,447
16	Totals	89,112	38,818	376,391	243,160	3,267,073

¹ Interfund balances, inter-municipal accounts receivable eliminated.² Data for Quebec schools not available.³ See text, page 9.TABLE 13. Consolidated Liabilities,¹ 1965, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
thousands of dollars						
1	Bank overdrafts and temporary loans	20,589	1,977	30,109	16,626	151,924
	Accounts payable:					
2	Sundry	3,625	202	4,868	4,099	84,903
3	Due to federal government	—	—	11	1,128	2,100
4	Due to provincial governments	304	—	349	208	15,150
5	Due to special districts	—	—	—	—	—
6	Debenture debt (gross)	22,706	12,347	117,065	89,392	1,722,301 ⁶
	Other long-term indebtedness:					
7	Due to province	—	413	1,500	—	—
8	Due to federal government enterprises	439	3	120	—	—
9	Other	4,806	51	2,169	3,458	1,978
10	Due to schools	—	—	—	—	—
11	Due to other boards and commissions	—	—	—	—	—
12	Due to trust funds	192	—	103	27	—
13	Other liabilities	2,206	16	4,844	9,725	90,243 ¹⁰
14	Total liabilities	54,867	15,009	161,138	124,663	2,068,599
15	Surplus (including reserves and investment in capital assets)	34,245	23,809	215,253	118,497	1,198,474
16	Totals	89,112	38,818	376,391	243,160	3,267,073

¹ Interfund balances, inter-municipal accounts payable eliminated.² Data for Quebec schools not available.³ See text, page 9.⁴ Includes treasury bills 509.⁵ Territorial government.

TABLE 12. Consolidated Assets,¹ 1965, by Provinces

Ont. ³	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total ²	No.
thousands of dollars									
54,429	63,716	30,358	25,944	14,440	246,664	174	147	246,985	1
181,943	46,551	43,231	38,332	124,909	520,119	—	—	520,119	2
80,502	9,549	15,678	16,906	6,624	191,065	42	171	191,278	3
7,531	202	514	1,422	718	17,813	47	51	17,911	4
66,482	17,904	10,206	9,138	7,427	187,513	62 ⁵	86 ⁵	187,661	5
—	—	8	—	189	45,575	—	—	45,575	6
87,193	11,829	19,945	31,791	7,261	263,651	134	137	263,922	7
3,151	3,607	4,537	5,568	1,901	20,959	1	23	20,983	8
3,077,641	533,441	610,268	1,161,359	946,693	9,633,084	2,105	3,942	9,639,131	9
3,559	—	36	—	97	3,692	—	—	3,692	10
26,919	—	—	—	—	79,018	—	—	79,018	11
..	18	145	—	1	222	—	—	222	12
124,952	6,040	27,049	30,999	15,072	334,173	9	50	334,232	13
3,714,302	692,857	761,975	1,321,459	1,125,332	11,543,548	2,574	4,607	11,550,729	14
41,015	1,870	211	1,979	23,781	155,787	—	—	155,787	15
3,755,317	694,727	762,186	1,323,438	1,149,113	11,699,335	2,574	4,607	11,706,516	16

⁴ Includes 46,709 due from province to Montreal Metropolitan Boulevard Fund.⁵ Territorial government.⁶TABLE 13. Consolidated Liabilities,¹ 1965, by Provinces

Ont. ³	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total ²	No.
thousands of dollars									
154,117	49,476	19,665	17,174	23,030	484,687	—	37	484,724	1
85,308	16,540	14,752	20,932	17,541	252,770	20	293	253,083	2
778	1,403	17	52	937	6,426	—	—	6,426	3
5,343	904	319	1,178 ⁴	174	23,929	176 ⁵	9 ⁵	24,114	4
—	—	177	25	46	248	—	—	248	5
2,278,195	258,043	226,912	558,679	595,717 ⁷	5,881,357	820	227	5,882,404	6
61,688 ⁸	25	2,506	202	2,861	69,195	—	—	69,195	7
12,752 ⁹	2,563	—	2 ⁹	551	16,430	—	—	16,430	8
4,023	240	—	879	2,702	20,306	—	—	20,306	9
12,030	—	—	—	580	12,610	—	74	12,684	10
—	—	—	—	—	—	—	—	—	11
..	12	1,042	2,351	1,135	4,862	—	—	4,862	12
82,585	9,856	14,571	32,103	15,652	261,801	49	72	261,922	13
2,696,819	339,062	279,961	633,577	660,926	7,034,621	1,065	712	7,036,398	14
1,058,498	355,665	482,225	689,861	488,187	4,664,714	1,509	3,895	4,670,118	15
3,755,317	694,727	762,186	1,323,438	1,149,113	11,699,335	2,574	4,607	11,706,516	16

⁶ Includes 47,547 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.⁷ Includes 557 short-term capital borrowings.⁸ Due to Ontario Water Resources Commission.⁹ Due to Central Mortgage and Housing Corporation and are largely for loans for sewer installations.¹⁰

TABLE 14. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1965

No.		Nfld.	P.F.I.	N.S.	N.B.
		thousands of dollars			
1	Total liabilities reported for municipalities by the Departments of Municipal Affairs	89,997	...	371,637	188,188
	Additions:				
	Liabilities not included in departmental reports on municipalities:				
2	Local school authorities	—		—	65,651
3	Municipal enterprises	1,162		24,661	5,397
4	Special municipal activities (see commentary on assets and liabilities)	41		399	653 ³
5	Other	702 ²		50	—
	Deductions:				
6	Inter-municipal eliminations	—		382	2,727
7	Interfund eliminations	2,753		19,974	14,002
8	Trust funds	—		—	—
9	Duplication of debt	36		—	—
10	Surplus, reserves and investment in capital assets	34,246		215,253	118,497
11	Total consolidated liabilities (per Table 13, item 14)	54,867	15,009⁷	161,138	124,663
12	Sinking funds	162	2,511	2,868	8,107
13	Adjustment re; elimination of utility debt	*	117	5,365	9,422
14	Total direct debt (per Table 18, item 10)	54,705	12,381	152,905	107,134

¹ Debenture debt Montreal Transportation Commission.

² Sinking fund—Cities of St. John's and Corner Brook. Also reserves for accounts and taxes receivable to gross assets.

³ Added from city reports.

⁴ Adjusting deficits netted against surplus.

TABLE 15. Analysis of Debenture Debt, 1965, by Purpose, by Provinces

No.		Nfld.		P.E.I.		N.S.		N.B.		Qué.		Ont.	
		Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund
		thousands of dollars											
1	General	3,524	3,874	1,821	5,598	42,947 ¹	2,103	38,339 ²	5,575 ²	894,763		629,353	399,664
2	Schools .....	...	...	784	2,059	54,802	1,836	25,561	2,482	..	..	415,484	255,127
												164,148 ³	
3	Sub-totals	3,524	3,874	2,605	7,657	97,749	3,939	63,900	8,057			1,044,837	654,791
										894,763		164,148	
	Utilities:												
4	Water supply systems	13,541 ⁴	711 ⁴	467	1,280	12,978	1,672	8,742 ⁵	3,922 ⁵	653,279		118,651	70,822
5	Electric light and power	1,055	—	338	—	596	44	1,914	1,018	...	...	60,729	29,178
6	Gas supply systems .....	...	...	...	...	...	...	...	...	...	...	4,084	—
7	Transit systems .....	—	—	...	...	...	...	...	...	...	...	79,577	23,401
8	Telephone systems .....	...	...	...	...	...	...	...	...	47,547		6,137	—
9	Central heating .....	...	...	...	...	...	...	...	...	...	...	—	—
10	Ferries .....	...	...	...	...	87	—	...	...	...	...	—	—
11	Airports .....	...	...	...	...	...	...	498	—	...	...	2	—
12	Housing .....	...	...	...	...	...	...	1,052	—	...	...	7,334	2,914
13	Parking authorities .....	...	...	...	...	...	...	...	...	...	...	2,067	9,485
14	Other	—	—	—	—	—	—	9	162	18,054		38	—
15	Sub-totals	14,596	711	805	1,280	13,661	1,716	12,215	5,102			278,619	135,800
										671,333			
16	Unclassified	—	—	—	—	—	—	—	—	49,579	59,079	—	—
17	Total debenture debt	18,120	4,585	3,410	8,937	111,410	5,655	76,115	13,159	49,579	106,626	1,323,456	790,591
										1,566,096		164,148	

¹ Includes some housing.

² Includes some utilities not separable.

³ Roman Catholic separate schools and public schools in unorganized areas.

⁴ Includes some sanitation not separable.

TABLE 14. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1965

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
3,242,089	4,126,588	...	544,782	973,213	870,358	1
..	164,148		266,624	380,926	178,613	2
47,547 ¹	—		—	—	—	3
124,587	—		2,337	13,293	160,935	4
—	—		211 ^a	—	34,747 ⁵	5
6,896	93,735		11,442	586	19,001	6
140,254	441,684		24,890	43,408	76,539	7
—	—		746	—	—	8
—	—		14,690 ⁶	—	—	9
1,198,474	1,058,498		482,225	689,861	488,187	10
2,068,599	2,696,819	339,062 ⁷	279,961	633,577	660,926	11
2,976	164,998	30,475	19,198	4,488	62,267	12
79,772	30,820	26,741	⁸	+ 2,422	+ 294	13
1,985,851	2,501,001	281,846	260,763	631,511	598,953	14

⁵ Improvement Districts.⁶ Included in both municipal and educational reports.⁷ Compiled by Dominion Bureau of Statistics.⁸ Not separable.**TABLE 15. Analysis of Debenture Debt, 1965, by Purpose, by Provinces**

Man.		Sask.		Alta.		B.C.		Sub-total serial and sinking fund	Yukon		N.W.T.		Total serial and sinking fund	No.
Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund		Serial	Sinking fund	Serial	Sinking fund		
thousands of dollars														
64,540	27,866	51,870	48,701	252,495	4,767	176,451	122,524	2,799,087	12	—	227 ²	—	2,799,326	1
		9,019		13,293										
12,244	8,597	9,708	7,045	31,634	—	184,430	7,316	1,436,994	...	...	...	...	1,436,994	2
	59,336		50,088		144,313									
76,784	36,463	61,578	55,746	284,129	4,767	360,881	129,840	4,236,081	12	—	227	—	4,236,320	3
	59,336		59,107		157,606									
40,123	9,606	30,279	11,265	48,238	1,750	78,128	24,119	1,129,573	808	—	⁶	...	1,130,381	4
6,488	23,900	7,322	—	30,083	1,050	2,092	—	165,807	...	...	...	...	165,807	5
—	—	—	—	1,886	—	...	...	5,970	...	...	...	...	5,970	6
4,464	—	555	1,060	6,422	—	...	...	163,026	...	...	...	...	163,026	7
—	—	—	—	20,683	1,900	292	—	29,012	...	...	...	...	29,012	8
879	—	—	—	...	...	...	...	879	...	...	...	...	879	9
—	—	—	—	...	...	...	...	87	...	...	...	...	87	10
—	—	—	—	165	—	2	288	955	...	...	...	...	955	11
—	—	—	—	...	...	...	...	11,300	...	...	...	...	11,300	12
—	—	—	—	...	...	...	...	11,552	...	...	...	...	11,552	13
—	—	—	—	—	—	25	50	18,338	...	...	...	...	18,338	14
51,954	33,506	38,156	12,325	107,477	4,700	80,539	24,457	1,536,499	808	—	...	...	1,537,307	15
—	—	—	—	—	—	—	—	108,658	—	—	—	—	108,658	16
128,738	69,969	99,734	68,071	391,606	9,467	441,420	154,297	5,881,238 ⁷	820 ⁸	—	227	—	5,882,285 ⁷	17
	59,336		59,107		157,606									

⁵ Includes some sanitation; also electric light for city of Moncton.⁶ Included in general.⁷ Data for Quebec schools not available.⁸ Whitehorse only.

TABLE 16. Changes in Gross Debenture Debt During 1965

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
thousands of dollars						
1	Gross debenture debt as at December 31, 1964.....	22,102	12,627 ²	116,748	90,769	1,556,403
2	Debentures sold during 1965	1,475	—	9,252	5,275	187,338
3	Debentures retired during 1965	871	280	8,935	6,652	21,440
4	Gross debenture debt as at December 31, 1965.....	22,706	12,347	117,065	89,392	1,722,301
5	Unclassified	—	—	—	—	804,363
6	Classified	22,706	12,347	117,065	89,392	917,938

¹ Data for Quebec schools not available.² Data not available for B.C. schools and improvement districts.

TABLE 17. Analysis of Debenture Debt Classified by Place of Payment, 1965, by Provinces

No.	Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
thousands of dollars						
1	Canada only.....	19,960	12,347	112,349	82,222	449,974
2	London (England) only	—	—	—	—	3,140
3	London (England) and Canada	—	—	—	—	509
4	New York only	2,746	—	2,996	6,803	442,978
5	New York and Canada	—	—	1,720	367	16,837
6	London (England), New York and Canada	—	—	—	—	—
7	Switzerland	—	—	—	—	4,500
8	Totals	22,706	12,347	117,065	89,392	917,938

¹ Data for Quebec schools not available.

TABLE 18. Direct and Indirect Debt, by Provinces, before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1965

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
thousands of dollars						
Direct debt						
1	Debenture debt	22,706	12,347	117,065	89,392	1,722,301
2	Deduct sinking funds	162	2,511	2,868	8,107	2,976
3	Item 1 less item 2	22,544	9,836	114,197	81,285	1,719,325
4	Treasury bills.....	—	—	—	—	—
5	Item 3 plus item 4	22,544	9,836	114,197	81,285	1,719,325
6	Temporary loans and overdrafts	20,589	1,919	26,317	16,471	102,849
Accounts and other payables:						
7	Trust funds and other deposits	192	—	103	27	—
8	Other	9,174	621	8,074	6,960	84,380
9	Other liabilities	2,206	5	4,214	2,391	79,297
10	Total direct debt less sinking funds	54,705	12,381	152,905	107,134	1,985,851
Indirect debt						
11	Guaranteed bonds or debentures	—	—	452	4,666	—
12	Deduct sinking funds	—	—	121	—	—
13	Item 11 less item 12	—	—	331	4,666	—
14	Guaranteed bank loans	—	—	—	—	—
15	Total indirect debt less sinking funds	—	—	331	4,666	—
16	Total direct and indirect debt less sinking funds	54,705	12,381	153,236	111,800	1,985,851

¹ Data for Quebec schools not available. Includes 47,547 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

TABLE 16. Changes in Gross Debenture Debt During 1965

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
2,131,570 ¹	238,868	208,760	519,832	558,922	5,456,601	856	193	5,457,650	1
253,464	29,016	27,153	67,966	62,764 ²	643,703 ³	—	..	643,703 ³	2
106,839	9,841	9,001	29,119	26,659 ²	219,637 ³	36	..	219,673 ³	3
2,278,195	258,043	226,912	558,679	595,717	5,881,357 ³	820	227	5,882,404 ³	4
—	—	—	—	291,102	1,095,465	—	—	1,095,465	5
2,278,195	258,043	226,912	558,679	304,615	4,785,892	820	227	4,786,939	6

³ Information not complete.

TABLE 17. Analysis of Debenture Debt Classified by Place of Payment, 1965, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,940,270	221,229	201,238	534,779	197,588	3,771,956	820	227	3,773,003	1
—	—	—	—	—	3,140	—	—	3,140	2
—	—	—	—	525	1,034	—	—	1,034	3
336,888	34,914	25,674	23,900	90,578	967,477	—	—	967,477	4
1,025	—	—	—	11,262	31,211	—	—	31,211	5
12	1,900	—	—	4,662	6,574	—	—	6,574	6
—	—	—	—	—	4,500	—	—	4,500	7
2,278,195	258,043	226,912	558,679	304,615	4,785,892	820	227	4,786,939	8

TABLE 18. Direct and Indirect Debt, by Provinces, before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1965

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
2,278,195	258,043	226,912	558,679	595,717	5,881,357	820	227	5,882,404	1
164,998	30,475	19,198	4,488	62,267	298,050	—	—	298,050	2
2,113,197	227,568	207,714	554,191	533,450	5,583,307	820	227	5,584,354	3
—	—	—	509	—	509	—	—	509	4
2,113,197	227,568	207,714	554,700	533,450	5,583,816	820	227	5,584,863	5
154,066	26,147	19,664	16,572	22,979	407,573	—	37	407,610	6
—	7	1,042	2,351	1,135	4,857	—	—	4,857	7
174,243	20,094	17,772	29,504	30,016	380,838	196	376	381,410	8
59,495	8,030	14,571	28,384	11,373	209,966	49	72	210,087	9
2,501,001	281,846	260,763	631,511	598,953	6,587,050	1,065	712	6,588,827	10
1,424	2,189	—	—	—	8,731	—	—	8,731	11
—	—	—	—	—	121	—	—	121	12
1,424	2,189	—	—	—	8,610	—	—	8,610	13
—	—	—	—	—	—	—	—	—	14
1,424	2,189	—	—	—	8,610	—	—	8,610	15
2,502,425	284,035	260,763	631,511	598,953	6,595,660	1,065	712	6,597,437	16

TABLE 19. Trust and Agency Funds,¹ 1965, by Provinces

No.		Nfld. ²	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Assets					
1	Cash	85	145	189	439	..
2	Investments	—	308	9,523	5,800	..
3	Due from other funds	192	—	103	27	..
4	Other assets.....	74	—	5	270	..
5	Total assets	351	453	9,820	6,536	..
	Liabilities					
6	Accounts payable	—	—	—	—	..
7	Due to other funds	—	—	2	56	..
8	Other liabilities	—	—	—	298	..
9	Trust and agency fund balances	351	453	9,818	6,182	..
10	Total liabilities	351	453	9,820	6,536	..

¹ Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 12 and 13, and are presented here for additional information only. See commentary, page 9.

TABLE 19. Trust and Agency Funds,¹ 1965, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub- total	Yukon	N.W.T.	Total	No.
thousands of dollars									
..	1,062	1,630	153	693	4,396	—	—	4,396	1
..	44,138	8,377	53,646	3,009	124,801	—	—	124,801	2
..	12	2,019	2,351	1,135	5,839	—	—	5,839	3
..	1,029	2,354	5,116	12	8,860	—	—	8,860	4
..	46,241	14,380	61,266	4,849	143,896	—	—	143,896	5
..	504	47	300	—	851	—	—	851	6
..	18	213	1	1	291	—	—	291	7
..	294	132	—	9	733	—	—	733	8
..	45,425	13,988	60,965	4,839	142,021	—	—	142,021	9
..	46,241	14,380	61,266	4,849	143,896	—	—	143,896	10

² City of Corner Brook only. Information for other municipalities is not available.

SECTION C

TABLE 20. Population and Area of Organized Municipalities, and of Provinces, 1965

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
6,112	894	899	1,310	1,312	17,279	6 ¹	6 ¹	17,291	1
6,497	900	941	1,444	1,504	..	..	..	..	2
6,236	922	925	1,332	1,629	18,201	15	23	18,239	3
6,731	962	951	1,451	1,789	19,531	16	25	19,572	4
..	..	..	163,382	1,571	..	..	..	..	5
264,052	160,640	161,088	163,382	234,403	1,497,490	132,529	835,139	2,465,158	6

¹ Hay River, Yellowknife and Fort Smith.

TABLE 21. Assessed Valuations on which Taxes are Levied for General Purposes, and Exemptions, 1965, by Provinces

Que.	Ont.	Man.	Sask.	Alta.	B.C. ²	Yukon	N.W.T.	No.
thousands of dollars								
..	8,143,096	878,709	561,122 ⁴	1,564,516 ⁵	1,389,788	..	..	1
..	2,853,736	582,014	891,554	1,019,787	976,109	..	..	2
..	10,996,832	1,460,723	1,452,676	2,584,303	2,365,897	..	..	3
..	...	19,360	...	...	...	..	..	4
..	1,362,451	67,335	86,703	108,356	..	..	..	5
..	—	..	573 ⁷	—	—	..	..	6
..	12,359,283 ⁸	..	1,539,952	2,692,659	..	..	..	7
..	1,880,066	..	579,526	501,852	1,551,042	..	..	8
..	613,033	..	72,467	125,369	182,832	..	..	9
..	2,493,099	..	651,993	627,221	1,733,874	..	..	10
..	8,083	..	—	—	—	..	..	11
..	2,501,182 ¹¹	373,835	651,993	627,221 ¹¹	1,733,874 ¹²	..	..	12
..	412,241	..	37,652	60,178	128,933	..	..	13
..	283,023	..	43,541	129,933	256,134	..	..	14
..	1,251,681	..	119,337	332,431	321,220	..	..	15
..	1,946,945	..	200,530	522,542	706,287	..	..	16
..	523,803	..	451,463	104,679	134,524	..	..	17
..	2,470,748 ¹¹	373,835	651,993	627,221 ¹¹	840,811 ¹³	..	..	18

⁷ Special franchise on which the taxation is classified "real property" in Table 1.⁸ Excludes 43,701 assessment in unorganized areas on which school taxes only are levied.⁹ Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.¹⁰ Personal property.¹¹ Information not complete.¹² Municipal only. Valuation of properties exempt from school taxation is 1,388,150.¹³ Municipal wholly exempt only. Breakdown of partial statutory and permissive exemptions not available.TABLE 22. Provincial Grants to Schools Operated by Local Authorities¹

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon ⁴	N.W.T. ⁵	Total	No.
thousands of dollars									
383,061	36,297	46,668	89,734	91,290	978,758	...	377	979,135	1
324,722	31,233	41,779	74,311	74,399	869,203	...	195	869,398	2
319,469	29,359	37,634	75,029	68,384	767,303	...	173	767,476	3

³ Includes grants paid directly to teachers, corresponding to similar grants made to school corporations in other provinces.⁴ Local schools are operated by the Territorial Government and by religious denominations.⁵ Local schools are operated by the Federal Government, religious denominations and school districts. The amounts shown were paid to school districts.

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68-204

ANNUAL



MUNICIPAL GOVERNMENT FINANCE

1966

Revenue and Expenditure

Assets and Liabilities

Actual

DOMINION BUREAU OF STATISTICS

DOMINION BUREAU OF STATISTICS

Governments Division

Local Government Section

MUNICIPAL GOVERNMENT FINANCE

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SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.

INTRODUCTION

Municipalities are creatures of provincial and territorial governments providing services under authority delegated to them by those governments. (For the sake of simplicity the terms "province" and "provincial" hereinafter include "territory" and "territorial" unless the sense clearly indicates otherwise.) These services may be described generally as those which provincial governments consider best administered at the local level. Clearly, there can be wide variations in the delegation of authority for the provision of particular services, not merely from province to province, but also between municipal corporations within a province. Similarly, while all provinces provide financial assistance to their municipalities, the degree of such assistance can vary widely.

As a consequence of variations in jurisdictions and services provided by municipalities inter-provincial comparisons of revenue and expenditure are more meaningful when local government information is combined with that of the provincial government for each respective province. Consolidated statements of provincial and municipal statistics may be obtained by adding together the gross general revenue and expenditure data for the two levels of government, subject to adjustments for conditional and unconditional grants. Specifically, the amounts of conditional and unconditional grants to municipalities shown as expenditures of provincial

governments must be offset against the amounts of provincial conditional and unconditional grants shown as revenue of the municipal governments. Because of differences in fiscal year-ends and accounting practices, amounts shown as having been paid by one level of government to another will differ from those shown as having been received.

Consolidations of provincial-municipal as well as federal-provincial-municipal revenues and expenditures are compiled in the DBS publication "Consolidated Government Finance, 1966", Catalogue No. 68-202. Provincial government financial data is available in the publication "Provincial Government Finance Revenue and Expenditure, 1966", Catalogue No. 68-207. The Federal Government financial data for the fiscal year ended March 31, 1967 is available in the publication "Federal Government Finance, Revenue and Expenditure", Catalogue No. 68-211.

Projections of gross revenue, expenditure and debt for 1967 on a preliminary basis, and for 1968 on an estimated basis are available in the publication "Municipal Government Finance—Preliminary and Estimates", Catalogue No. 68-203. Projections of the gross revenues and expenditures of Census Metropolitan Areas and Census Major Urban Areas also appear in that publication.

LOCAL GOVERNMENT ORGANIZATION AND STRUCTURE

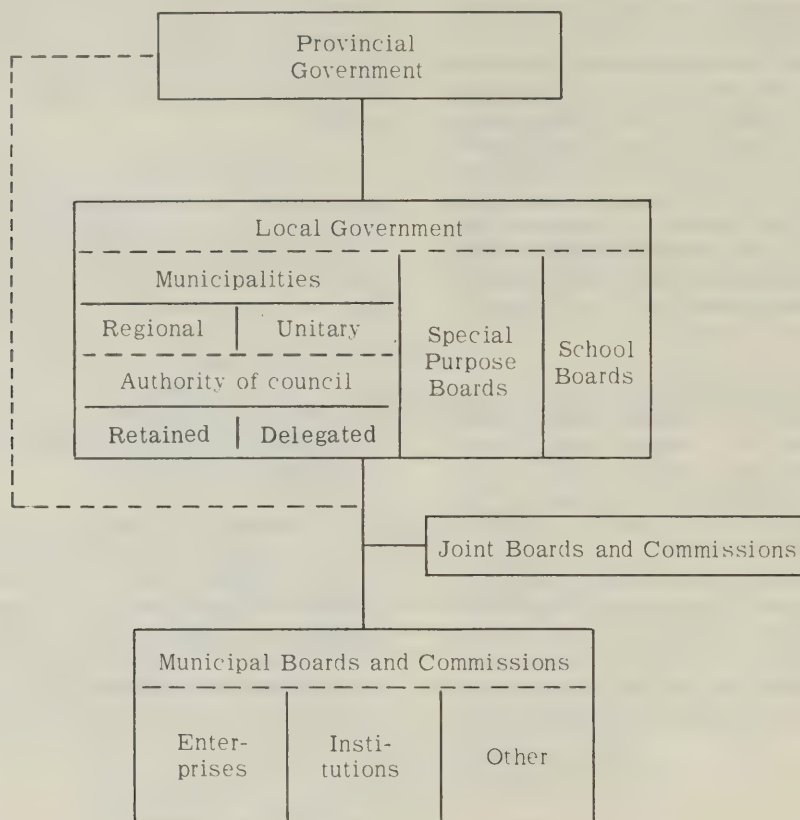
Government in Canada is conceived as a three level structure comprising federal, provincial (and territorial), and local governments. Local government in turn, comprises all government entities below the provincial level. Not only is the number of these entities very large, but their relationships with one another and with the other levels of government are extremely complex. An understanding of these relationships is essential for the interpretation of local government statistics.

Local government exists to provide services which constitutionally are the responsibilities of the provinces but which, for practical purposes, are historically administered by municipal corporations having defined jurisdictions. Because the constitution is permissive in so far as the establishment of "municipal institutions" by provincial governments

and because of the wide variations in tradition, history, development, and other determinants in each province, the roles assigned to local government and the way it discharges those roles vary considerably, not only from province to province, but also between similar entities within a single province.

Local government entities can be assigned to four principal categories—(1) regional municipalities, (2) unitary municipalities, (3) special purpose boards, and (4) school boards. There are two subordinate categories comprising (1) joint boards and commissions and (2) enterprises, institutions, and special purpose boards which are usually the creations of regional and unitary municipalities; some of the subordinate organizations however, may be provincial creations and, as such, be more or less independent of other local governments.

The relationship of the **basic units** of local government organization to the provincial government, and the joint boards and commissions to municipalities can be illustrated as follows:



Each of the above Local Government entities maintains an accounting framework which includes a General Fund and possibly one or more additional funds depending upon the degree of sophistication desired and provincial legislative requirements.

GENERAL COMMENTARY

The statistics in this report do not represent the whole of the local government universe due to the unavailability of data.

In terms of organizational structure and municipal accounting framework the extent of the coverage in this presentation is **the measurement of the involvement of municipalities and regional governments in the financing of local government.**

The revenue and expenditure of local and regional municipalities and their joint boards and commissions are reported fully, whereas local boards and school boards are reflected only to the extent of their financing by local and regional municipalities. Conversely, when municipal boards and commissions transfer a surplus, the amount is reflected in such revenue items as "recreation and

community services" or "contributions — government enterprises — own and/or other municipalities".

With the exception of local government enterprises, capital expenditures for all units of local government are included in the "Gross general expenditure". The revenue information respecting capital is confined to contributions from other levels of government; the amounts of contributions by land developers, revenue from sale of fixed assets, interest on temporary investments of the capital fund etc. are not available.

Assets and liabilities of all local government units are presented in consolidated form.

Qualifications as to the extent of the coverage within each province are described in detail later in the text.

Gross General Revenue and Expenditure

The "gross general" concept is employed in the presentation of statistics in this publication as for the other levels of government. Gross general revenue includes all revenue regardless of source, and gross general expenditure includes all current and capital expenditures without duplication. In the calculation of gross general expenditure, outlays for the acquisition of fixed assets are reflected at the point in time at which the fixed asset is acquired rather than when any loan in this respect is repaid. (Municipal accounting conventions treat the repayment of long-term loans as an expenditure in the year in which revenue is provided for this purpose.) As the gross general presentation constitutes a consolidation of the "current" and "capital" funds, the current expenditure item "contributions to the capital and loan fund" is eliminated as an inter-fund transfer.

Gross general revenue is calculated in this publication by adding to current revenue the capital grants-in-aid. Gross general expenditure is calculated by adding to current expenditure the gross capital expenditures for fixed assets and by deducting (a) debenture debt principal retired (b) other long-term debt principal retired (c) sinking fund installments and (d) contributions to the capital and loan fund. The limitations in coverage, particularly respecting capital revenue as noted in the general commentary above, should be considered when appraising this statistical series as should the qualifications respecting capital expenditures.

Specific comments on the revenue and expenditure coverage within each province follows:

Newfoundland.—Included are taxes levied and collected by the local school tax area authorities in Deer Lake, Gander, Lewisporte, and Corner Brook which are distributed to the denominational schools in these areas. School boards in other municipalities receive the whole of their funds from the provincial government except for school fees and voluntary contributions. The costs of police, health and social welfare services are borne by the provincial government except for minor amounts in some municipalities.

Gross expenditure on capital account for all municipalities has been obtained from the Department of Municipal Affairs and Housing. The capital expenditures related to the sewerage were estimated at twenty percent of the total water and/or sewerage utility figure.

Prince Edward Island.—For municipalities where statements of receipts and payments are provided, adjustments have been made to eliminate non-revenue receipts and non-expense payments. School levies are as shown by the Department of Education.

Provincial capital grants for education were obtained by survey directly from the Department of Education. Capital expenditures are available for

Charlottetown, Summerside, Kensington, Montague, Parkdale and Morell. Capital expenditures for schools were compiled from data provided by the Department of Education.

Nova Scotia.—Municipal revenues and expenditures have been consolidated with those of other boards or commissions (municipally owned), special area or district charges, and joint expenditure boards or committees. School taxation is as reported in the "Annual Report of Municipal Statistics" published by the Department of Municipal Affairs.

Capital expenditures for all municipalities and schools are as shown in the annual report of the Department of Municipal Affairs.

New Brunswick.—Taxes levied by city and town school boards are as provided by the Department of Education, and an estimate of the levy by local school boards for Restigouche County is added.

Capital expenditures for all municipalities are as shown in the Department of Municipal Affairs annual report. Capital expenditures for schools were obtained from the Department of Education Report.

Quebec.—The revenues and expenditures of the Montreal Metropolitan Corporation have been incorporated into municipal revenue and expenditure.

Estimates of school revenue and expenditure and of provincial capital grants and capital expenditures for school purposes were made according to public investment concepts. Because municipal capital expenditures cannot be functionalized, the entire amount is included in miscellaneous expenditure.

Ontario.—School taxation obtained from the Department of Municipal Affairs Report has been augmented by the amount of local tax levy of schools in unorganized areas as provided by the Department of Education.

As financial statistics of health units, police villages, conservation authorities and other joint boards and commissions have not been made available for the year 1966, it has not been possible to integrate these with other municipal revenues and expenditures.

The breakdown of other revenue is based on information obtained from a sample survey of municipalities. This source is also used to estimate the amount of business tax.

Municipal capital expenditures are also based on a sample survey of the municipalities; outlays from school capital funds are as shown in the Department of Education annual report. Hospital capital expenditures were obtained from information supplied by the Department of Municipal Affairs.

Manitoba.—In 1966 the Department of Urban Development and Municipal Affairs published its first annual financial report. To this report were added the revenues and expenditures of the Winnipeg Sewer Rental Fund and the General and Sanitation Divisions of the Metropolitan Corporation of Greater Winnipeg. The school tax levy does not include levies made by schools in unorganized territory as these are not available. Data for local government districts are not included. The estimate of the amount of personal property tax was obtained from a sample survey of municipalities.

The functional breakdown of capital expenditures is derived from the DBS public investment survey; school capital expenditures were obtained from the Department of Education.

Saskatchewan.—On April 1, 1966 the provincial government assumed the responsibility of social aid administration. School taxation is as reported in the annual report of the Department of Municipal Affairs. The estimate of business tax is obtained from a sample survey of municipalities.

Capital expenditures for all municipalities are as shown in the Department of Municipal Affairs annual report; capital payments for schools are as shown in the Department of Education report. Amounts of new debenture issues for union hospital districts were obtained from the Local Government Board Report.

Alberta.—School tax levies are as reported in the annual report of the Department of Municipal Affairs.

Capital expenditures for all municipalities and schools are as shown in the annual reports of the Departments of Municipal Affairs and Education.

British Columbia.—Taxation for school purposes includes rural district school taxes shown in the Provincial Public Accounts for the fiscal year ended March 31, 1967. These taxes are levied by boards of rural school districts in unorganized areas and collected for them by the province.

Capital expenditures for all municipalities are as shown by the Department of Municipal Affairs annual report and as reported by the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, and the Greater Victoria Water District. Data for the Improvement Districts are as obtained from the Department of Lands and Forests. Capital expenditures for schools are as reported by 85.5 per cent of the school districts surveyed in the province.

Yukon Territory.—Information has been compiled from the financial statements of the cities of Whitehorse and Dawson.

Capital expenditures are as reported by the municipalities.

Northwest Territories.—Information has been compiled from the financial statements of the towns of Hay River and Yellowknife and the village of Fort Smith.

Capital expenditures are as reported by the municipalities.

Assets and Liabilities

The chief sources of information for compiling statements of assets and liabilities and statements subsidiary thereto are the provincial reports on municipal statistics prepared by the Provincial Departments of Municipal Affairs. Where it has been necessary to use other sources of information, either wholly or to supplement that provided by the departments of municipal affairs, or where the information provided is not all-inclusive, comments relative to the substitutions or changes made within provincial data are noted below.

Tables 9 and 10 present a consolidation of government assets and liabilities to the extent that their data has been provided to DBS. Until such time as separate financial statements for internal and joint boards and commissions are provided by the provincial departments of municipal affairs, and there are separate DBS compilations of financial statistics of both enterprises and schools operated by local authorities, this consolidated presentation of assets and liabilities will be continued. Wherever possible, assets have been adjusted to a gross basis so as to present them at full value with off-setting reserves shown on the liabilities side. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of local governments, but securities such as bonds or debentures issued by one local government unit and held as investments by another local government unit are not considered as inter-government debt and consequently have not been eliminated.

Trust and Agency Funds (Table 16) include pension funds, cemetery perpetual care funds and other trust or endowment funds which are held in trust by municipalities. No data is reflected for municipalities in the provinces of Quebec and Ontario as information on transactions of trust and agency funds was not available. The assets and liabilities of trust and agency funds are not included in Tables 9 and 10 as they are not considered to be government funds.

Comments or qualifications relative to local government assets and liabilities in each province follow:

Newfoundland.—The schools are primarily denominational and largely financed by the province, hence no education transactions are included in these tables. The assets and liabilities of the local school tax area authorities are not included in this report.

Prince Edward Island.—The only assets of school boards in the province of Prince Edward Island included in these tables are general fixed assets which have been included with total municipal assets.

Nova Scotia.—Additional information has been obtained from the reports of the cities of Halifax and Sydney, the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission in Halifax.

New Brunswick.—Additional information has been obtained from city reports. Assets and liabilities of schools are obtained from the Department of Education. Fixed assets and debenture debt of municipally-owned hospitals have been included.

Quebec.—The assets and liabilities of the Montreal Metropolitan Corporation are also included. The data for schools as at June 30, 1967, were not available for this publication, nor were adequate data available for substitution.

Ontario.—As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are lacking in this respect. Utilities and municipal enterprises, other than waterworks, are therefore only included insofar as they are represented in the capital and loan fund balance sheets by the amount due for debentures issued on their behalf by municipalities.

General fixed assets of schools are included at the amount "due from schools for debentures" for public and secondary schools, and at the gross debenture debt for both Roman Catholic Separate Schools, and for public schools in unorganized areas.

Manitoba.—Assets and liabilities are as reported in the 1966 annual financial statements of the Department of Urban Development and Municipal Affairs. The non-disposable fixed assets, such as roads, streets, sidewalks, sewers, etc., have been written off the Departments' books. Information for schools is obtained from the Department of Education.

Saskatchewan.—Additional information has been obtained from financial reports of cities. General fixed assets of union hospitals have been included at the amount of net outstanding debenture debt. School data were obtained from the Department of Education annual report.

Alberta.—General fixed assets of hospital districts have been included in the amount of the debenture debt. Information for schools was taken from the annual report of the Department of Education.

British Columbia.—Assets and liabilities of the municipal report have been supplemented by information from the reports of the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, the Greater Victoria Water District, the Greater Nanaimo Water District, and the Greater Nanaimo Sewerage and Drainage District. Assets and liabilities of improvement districts have been included. General fixed assets of schools include both the amount "due from schools for debentures" with respect to debentures issued by the municipalities, and the gross outstanding debenture debt on debentures issued directly by the school boards of the province.

Yukon Territory.—Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories.—Information has been obtained from the financial statements of the towns of Hay River and Yellowknife and the Village of Fort Smith.

Direct Debt

Table 15 is a presentation by province of the total direct debt of municipal governments. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments, the direct debt of municipally-owned utilities, other than debenture debt (which is largely issued by the municipalities on behalf of utilities) is not included in this table, with the exceptions of Newfoundland, Saskatchewan and Northwest Territories which include the direct debt of municipally-owned utilities in their general funds. Sinking funds are deducted from debenture debt. A reconciliation between total consolidated liabilities as shown in Table 11 and total direct debt less sinking funds as shown in Table 15 appears in Table 11 items 12 to 14.

Full information on the amount of municipal debt held by the provincial governments and their agencies is not available. For this reason the reader is cautioned against attempting to consolidate municipal and provincial debt.

Gross General Revenue
Fiscal Years Ended December 31

Province	1963	1964	1965	1966
millions of dollars				
Newfoundland	9.6	10.8	11.7	13.4
Prince Edward Island	4.3	4.7	5.0	6.2
Nova Scotia	60.9	64.6	69.2	78.2
New Brunswick	54.7	58.2	60.4	64.8
Quebec	503.7	616.3	444.2 ¹	882.3
Ontario	1,091.8	1,104.0	1,201.6	1,371.8
Manitoba	110.2	118.7	128.9	145.7
Saskatchewan	130.0	142.5	152.1	172.6
Alberta	228.6	220.9	245.0	283.2
British Columbia	231.5	249.3	286.1	356.6
Yukon Territory	0.6	0.6	0.5	0.7
Northwest Territories	0.7	1.0	1.0	1.0
Totals	2,426.6	2,591.6	2,605.7	3,376.5

¹ Excludes school data.

Gross General Expenditure
Fiscal Years Ended December 31

Province	1963	1964	1965	1966
millions of dollars				
Newfoundland	9.6	12.3	17.4	14.2
Prince Edward Island	7.8	7.9	5.5	7.1
Nova Scotia	67.7	68.3	79.7	87.3
New Brunswick	59.5	62.7	67.5	75.2
Quebec	597.1	684.2	494.4 ¹	931.3
Ontario	1,320.8	1,334.0	1,478.8	1,739.9
Manitoba	136.0	136.9	154.7	163.1
Saskatchewan	155.6	167.5	184.4	204.2
Alberta	266.6	249.7	288.0	342.7
British Columbia	265.1	293.6	342.7	376.3
Yukon Territory	0.5	0.5	0.5	0.6
Northwest Territories	0.6	0.9	1.0	1.3
Totals	2,886.9	3,018.5	3,114.6	3,943.2

¹ Excludes school data.

Gross General Revenue by Source
Fiscal Year Ended December 31

Source	1963	1964	1965	1966
	millions of dollars			
Taxation:				
Real property, personal, business and poll	1,587.6	1,765.9	1,677.8 ¹	2,172.0
Sales (including amusement)	62.4	4.6	7.1	9.8
Special assessments and charges	91.1	98.2	108.5	119.1
Other	11.5	7.2	6.2	7.2
Total, taxation	1,752.6	1,875.9	1,799.6	2,308.1
Privileges, licences and permits	44.1	46.6	49.0	54.6
Sales and services	20.9	20.8	24.2	45.5
Fines and penalties	34.9	37.7	45.1	34.4
Own enterprises	26.1	29.4	31.4	33.5
Other revenue	78.2	94.4	100.6	112.6
Gross revenue from own sources	1,956.8	2,104.8	2,049.9	2,588.7
Conditional and unconditional transfers:				
Federal.....	39.4	41.3	39.6	56.6
Provincial	406.2	427.4	492.8	707.5
Enterprises	24.2	18.1	23.4	23.7
Total transfers	469.8	486.8	555.8	787.8
Gross general revenue	2,426.6	2,591.6	2,605.7	3,376.5

¹ Excludes Quebec school data.

Gross General Expenditure by Function
Fiscal Years Ended December 31

Function	1963	1964	1965	1966
	millions of dollars			
General government	189.5	198.4	220.4	234.0
Protection to persons and property	300.3	323.0	357.0	393.0
Public works	532.1	544.0	612.8	679.6
Sanitation and waste removal	187.6	192.5	201.1	224.9
Health	59.6	61.9	77.7	71.7
Social welfare	117.6	121.4	130.8	132.6
Recreation and community services	108.2	117.6	146.4	178.9
Education	1,002.8	1,024.3	888.1 ¹	1,392.6
Debt charges (excluding debt retirement and sinking fund contributions):				
Debt interest ²	182.0	206.8	198.6 ¹	281.4
Other long-term interest	0.6	0.6	0.6	0.6
Other	18.2	13.1	24.4	18.0
Own enterprises	27.5	28.6	30.2	30.0
Other expenditure	160.9	186.3	226.5	305.9
Gross general expenditure	2,886.9	3,018.5	3,114.6	3,943.2

¹ Excludes Quebec school data.

² Includes interest on debenture charges issued by or on behalf of local school authorities as follows: 1963, 80.9; 1964, 83.8; 1965, 65.3 and 1966, 80.2.

SECTION A

TABLE 1. General Revenue, by Provinces, 1966

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Taxes:					
	General and school:					
1	Real property	4,864	3,273	41,606	32,461	502,000
2	Personal property	6	185	8,021	5,269	..
3	Business	1,747	600	2,031	1	36,823
4	Poll	320	166	1,889	2,295	..
5	Sales (including amusement)	990	..	..	..	4,822
6	Other	61	1	575	77	6,209
7	Total general and school taxes	7,988	4,225	54,122	40,102	549,854
8	Special assessments (owners' share) and charges	59	49	1,126	224	42,925
9	Total taxes²	8,047	4,274	55,248	40,326	592,779
	Privileges, licences and permits:					
10	Licences and permits	242	79	563	342	9,165
11	Rents, concessions and franchises	284	16	683	315	3,997
12	Total privileges, licences and permits	526	95	1,246	657	13,162
	Sales and services:					
13	Recreation and community	110	3	615	175	4,824
14	Service charges	38	2	—	89	4,273
15	Total sales and services	148	5	615	264	9,097
	Fines and penalties:					
16	Fines	3	86	389	334	7,819
17	Tax penalties ³	—	—	—	—	—
18	Total fines and penalties	3	86	389	334	7,819
19	Interest, discount, premium and foreign exchange	38	9	968	435	7,626
20	Own enterprise contributions	193	93	—	758	—
21	Other revenue	1,131	23	1,702	672	37,707
22	Gross revenue from own sources	10,086	4,585	60,168	43,446	668,190
	Conditional transfers from:					
23	Federal government	235	3	3,061	138	515
24	Provincial governments	763	893	9,187	8,549	107,445
25	Total conditional transfers⁴	998	896	12,248	8,687	107,960
	Unconditional transfers:					
	From governments:					
26	Federal—Grants in lieu of taxes	251	270	2,935	1,240	2,898
27	Other .....	..	..	..	..	..
28	Provincial—Grants in lieu of taxes	193	..	..	..	..
29	Other	1,907	474	1,210	11,186	102,198
	From government enterprises: ⁵					
30	Federal	—	2	783	115	1,059
31	Provincial	—	—	867	142	—
32	Total unconditional transfers	2,351	746	5,795	12,683	106,155
33	Total transfers (items 25 and 32)	3,349	1,642	18,043	21,370	214,115
34	Gross general revenue (items 22 and 33)	13,435	6,227	78,211	64,816	882,305
35	Less: conditional transfers (item 25)	998	896	12,248	8,687	107,960
36	Net general revenue	12,437	5,331	65,963	56,129	774,345

¹ Included in "Personal property".² Local taxation for school purposes as follows: Nfld.—654; P.E.I.—2,817; N.S.—32,976; N.B.—31,770; Que.—322,959; Ont.—449,167; Man.—51,138; Sask.—58,422; Alta.—83,294; B.C.—115,317; total—1,148,514. See Table 19 for provincial grants paid direct to school boards. Local taxations for school purposes for Quebec is estimated.

TABLE 1. General Revenue, by Provinces, 1966

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
871,132	89,000	106,985	146,302	201,831	1,999,454	219	453	2,000,126	1
...	1,686	...	...	...	15,167	...	...	15,167	2
83,943	7,544	3,899	9,452	6,013	152,052	...	12	152,064	3
37	...	10	...	...	4,717	...	11	4,728	4
...	595	3,366	...	...	9,773	...	...	9,773	5
...	...	231	—	34	7,188	...	...	7,188	6
955,112	98,825	114,491	155,754	207,878	2,188,351	219	476	2,189,046	7
25,660	11,222	6,521	14,796	16,375	118,957	41	60	119,058	8
980,772	110,047	121,012	170,550	224,253	2,307,308	260	536	2,308,104	9
9,816	1,654	2,001	3,564	8,881	36,307	36	18	36,361	10
4,764	454	861	4,172	2,720	18,266	2	—	18,268	11
14,580	2,108	2,862	7,736	11,601	54,573	38	18	54,629	12
5,259	—	1,104	2,291	2,336	16,717	7	6	16,730	13
12,664	1,277	1,073	4,594	4,694	28,704	—	2	28,706	14
17,923	1,277	2,177	6,885	7,030	45,421	7	8	45,436	15
16,406	1,194	1,158	2,450	4,586	34,425	1	1	34,427	16
—	—	—	—	—	—	—	—	—	17
16,406	1,194	1,158	2,450	4,586	34,425	1	1	34,427	18
13,043	1,932	2,259	3,111	3,808	33,229	6	12	33,247	19
2,113	3,101	4,300	19,526	3,423	33,507	—	4	33,511	20
25,637	1,276	2,842	4,663	3,621	79,274	12	49	79,335	21
1,070,474	120,935	136,610	214,921	258,322	2,587,737	324	628	2,588,689	22
8,198	602	1,493	4,939	2,480	21,664	—	—	21,664	23
222,057	15,074	30,556	35,143	65,729	495,396	82	89	495,567	24
230,255	15,676	32,049	40,082	68,209	517,060	82	89	517,231	25
17,807	2,625	1,165	2,795	2,698	34,684	60	150	34,894	26
...	...	...	...	...	...	...	...	...	27
1,634	1,860	500	1,848	485	6,520	...	...	6,520	28
40,560	3,075	...	20,557	23,927	205,094	178	146	205,418	29
4,431	176	141	—	642	7,349	—	—	7,349	30
6,678	1,357	2,112	2,973	2,260	16,389	—	—	16,389	31
71,110	9,093	3,918	28,173	30,012	270,036	238	296	270,570	32
301,365	24,769	35,967	68,255	98,221	787,096	320	385	787,801	33
1,371,839	145,704	172,577	283,176	356,543	3,374,833	644	1,013	3,376,490	34
230,255	15,676	32,049	40,082	68,209	517,060	82	89	517,231	35
1,141,584	130,028	140,528	243,094	288,334	2,857,773	562	924	2,859,259	36

³ Included with "Interest, discount, premium and foreign exchange".⁴ See Table 6, page 20 for analysis.⁵ Grants are mostly in lieu of taxes.

TABLE 2. General Expenditure, by Provinces, 1966

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government services	2,153	357	6,374	3,951	75,132
	Protection to persons and property:					
2	Fire	404	235	3,971	2,689	32,751
3	Police, law enforcement and corrections	74	347	4,254	3,150	57,192
4	Street lighting	465	101	1,037	581	8,832
5	Other	126	1	437	805	3,871
6	Total protection to persons and property	1,069	684	9,699	7,225	102,646
7	Public works	4,388	572	5,745	7,766	89,768
8	Sanitation and waste removal	2,351	104	6,585	1,890	18,351
	Health:					
9	Public health and medical, dental and allied services ..	5	—	537	218	6,421
10	Hospital care	—	1	2,764	1,198	71
11	Other	—	—	—	543	641
12	Total health	5	1	3,301	1,959	7,133
	Social welfare:					
13	Aid to the aged	—	—	1,184	89	3,498
14	Aid to the unemployed and unemployable	—	45	4,188	3,562	733
15	Child welfare	—	—	772	978	684
16	Other	2	2	356	269	1,603
17	Total social welfare	2	47	6,500	4,898	6,518
18	Recreation and community services	1,031	135	3,665	4,056	27,516
19	Education (excluding debenture debt charges)	654	4,261	36,095	34,432	344,459
	Debt charges (excluding retirements and sinking fund contribution):					
20	Debenture interest	570	732	5,505	3,567	101,820
21	Other long-term interest	106	2	111	61	353
22	Other	648	72	763	770	3,983
23	Total debt charges	1,324	806	6,379	4,398	106,156
24	Own enterprises	586	6	75	641	..
	Other expenditures:					
25	Provision for reserves	349	114	1,159	659	5,889
26	Special projects	—	—	—	—	—
27	Other	253	24	1,723	3,306	147,704
28	Total other expenditures	602	138	2,882	3,965	153,593
29	Gross general expenditure (cost of services provided)	14,165	7,111	87,300	75,181	931,272

TABLE 2. General Expenditure, by Provinces, 1966

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
89,447	9,892	10,334	16,798	19,113	233,551	99	291	233,941	1
39,124	7,257	4,287	9,402	14,032	114,152	85	25	114,262	2
65,082	7,109	5,195	11,252	19,671	173,326	—	19	173,345	3
9,432	2,214	1,640	2,133	2,282	28,717	14	12	28,743	4
53,874	1,703	1,532	7,570	6,644	76,563	34	12	76,609	5
167,512	18,283	12,654	30,357	42,629	392,758	133	68	392,959	6
372,606	34,337	49,843	68,223	45,961	679,209	233	197	679,639	7
132,803	11,014	6,112	18,605	26,916	224,731	53	148	224,932	8
14,290	1,417	968	3,767	2,465	30,088	3	—	30,091	9
13,955	282	5,006	13,150	1,718	38,145	—	7	38,152	10
—	72	2,026	—	166	3,448	—	—	3,448	11
28,245	1,771	8,000	16,917	4,349	71,681	3	7	71,691	12
5,754	—	621	...	1,746	12,892	—	—	12,892	13
34,736	3,266	3,929	...	30,037	80,496	—	—	80,496	14
10,688	776	—	...	—	13,898	—	—	13,898	15
15,672	41	440	5,648	1,300	25,333	—	3	25,336	16
66,850	4,083	4,990	5,648	33,083	132,619	—	3	132,622	17
73,924	8,196	12,311	22,153	25,756	178,743	45	90	178,878	18
578,677	53,250	78,704	126,837	134,942	1,392,311	—	272	1,392,583	19
104,668	9,160	8,659	22,154	24,576	281,411	—	12	281,423	20
—	—	—	—	—	633	—	—	633	21
7,490	711	1,475	783	1,269	17,964	—	—	17,964	22
112,158	9,871	10,134	22,937	25,845	300,008	—	12	300,020	23
12,383	4,179	4,701	4,630	2,698	29,899	—	85	29,984	24
15,302	3,951	3,481	3,037	10,693	44,634	5	—	44,639	25
3,500	—	—	—	—	3,500	—	—	3,500	26
86,479	4,289	2,947	6,551	4,372	257,648	15	106	257,769	27
105,281	8,240	6,428	9,588	15,065	305,782	20	106	305,908	28
1,739,886	163,116	204,211	342,693	376,357	3,941,292	586	1,279	3,943,157	29

TABLE 3. Gross Capital Expenditures for Fixed Assets, by Provinces, 1966

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government	845	5	1,649	263	
2	Protection to persons and property	155	59	332	498	
3	Public works	2,330	143	2,483	3,898	
4	Sanitation and waste removal	1,182	—	4,925	895	
5	Health	—	—	1,105	187	
6	Social welfare	—	—	922	21	
7	Recreation and community services	853	10	1,933	2,291	
8	Education	—	2,291	10,324	7,103	116,170
9	Other	—	—	803	2,116	142,384
10	Totals	5,365	2,508	24,476	17,272	258,554

TABLE 4. Percentage Distribution of Gross General Revenue, by Provinces, 1966

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
Taxation:						
General and school:						
1	Real property	36.2	52.5	53.2	50.1	56.9
2	Personal property	—	3.0	10.3	8.1	—
3	Business	13.0	9.6	2.6	¹	4.2
4	Poll	2.4	2.7	2.4	3.5	—
5	Sales (including amusement)	7.4	—	—	—	.5
6	Other .....	.5	—	.7	.1	.7
7	Total general and school	59.5	67.8	69.2	61.8	62.3
8	Special assessments (owners' share) and charges .....	.4	.8	1.4	.4	4.9
9	Total taxation	59.9	68.6	70.6	62.2	67.2
10	Privileges, licences and permit	3.9	1.5	1.6	1.0	1.5
11	Sales and services	1.1	.1	.8	.4	1.0
12	Fines and penalties	—	1.4	.5	.5	.9
13	Own enterprises	1.5	1.5	—	1.2	—
14	Other revenue (including Table 1, item 19)	8.7	.5	3.4	1.7	5.1
15	Gross revenue from own sources	75.1	73.6	76.9	67.0	75.7
Conditional and unconditional transfers:						
16	Federal	3.6	4.4	7.7	2.1	.4
17	Provincial	21.3	22.0	13.3	30.5	23.8
18	Enterprises	—	—	2.1	.4	.1
19	Total transfers (Table 1, item 33)	24.9	26.4	23.1	33.0	24.3
20	Gross general revenue	100.0	100.0	100.0	100.0	100.0

¹ Included in personal property.

TABLE 3. Gross Capital Expenditures for Fixed Assets, by Provinces, 1966

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
10,078	503	906	2,202	2,287	18,738	19	151	18,908	1
10,637	4,114	495	1,644	3,098	21,032	—	3	21,035	2
199,141	21,801	18,545	34,420	25,580	308,341	112	63	308,516	3
76,020	2,195	2,678	10,948	16,664	115,507	—	96	115,603	4
5,721	6	3,580	2,096	966	13,661	—	—	13,661	5
6,800	—	—	—	6	7,749	—	—	7,749	6
22,122	2,004	6,097	9,491	9,998	54,799	7	30	54,836	7
221,000	20,335	27,599	65,534	43,061	513,417	—	—	513,417	8
73,133	—	9,535	2,147	2,737	232,855	—	87	232,942	9
624,652	50,958	69,435	128,482	104,397	1,286,099	138	430	1,286,667	10

TABLE 4. Percentage Distribution of Gross General Revenue, by Provinces, 1966

[illegible]

TABLE 5. Percentage Distribution of Gross General Expenditure, by Provinces, 1966

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
1	General government	15.2	5.0	7.3	5.3	8.1
2	Protection to persons and property	7.5	9.6	11.1	9.6	11.6
3	Public works	31.0	8.1	6.6	10.3	9.6
4	Sanitation and waste removal	16.6	1.5	7.5	2.5	2.0
5	Health	—	—	3.8	2.6	.8
6	Social welfare	—	.7	7.4	6.5	.7
7	Recreation and community services	7.3	1.9	4.2	5.4	3.0
8	Education	4.6	59.9	41.4	45.8	37.0
	Debt charges (excluding debt retirement and sinking fund contribution):					
9	Debenture interest	4.0	10.3	6.3	4.7	10.9
10	Other long-term interest .....	.8	—	.1	.1	—
11	Other	4.6	1.0	.9	1.0	.4
12	Own enterprises	4.1	.1	.1	.9	—
13	Other expenditure	4.3	1.9	3.3	5.3	16.5
14	Gross general expenditure	100.0	100.0	100.0	100.0	100.0

TABLE 6. Conditional Transfers from Governments, Functionalized, by Provinces, 1966

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Federal:					
1	General government	—	—	545	—	—
2	Protection to persons and property	—	—	9	—	—
3	Public works	—	—	151	—	515
4	Sanitation and waste removal	235	3	298	120	—
5	Health	—	—	202	—	—
6	Social welfare	—	—	58	—	—
7	Recreation and community services	—	—	72	—	—
8	Education	—	—	1,007	—	—
9	Debt charges	—	—	—	—	—
10	Utility deficits and levies	—	—	—	—	—
11	Other	—	—	719	18	—
12	Total federal (Table 1, item 23)	235	3	3,061	138	515
	Provincial:					
13	General government	—	—	17	2	—
14	Protection to persons and property	—	11	172	368	1,181
15	Public works	763	26	775	806	38,188
16	Sanitation and waste removal	—	—	20	—	—
17	Health	—	—	430	518	—
18	Social welfare	—	1	2,856	2,981	—
19	Recreation and community services	—	2	178	3	—
20	Education	—	853	4,013	1,614	68,076
21	Debt charges	—	—	—	—	—
22	Utility deficits and levies	—	—	—	641	—
23	Other	—	—	726	1,616	—
24	Total provincial (Table 1, item 24)	763	893	9,187	8,549	107,445
25	Total conditional transfers (Table 1, item 25)	998	896	12,248	8,687	107,960

TABLE 5. Percentage Distribution of Gross General Expenditure, by Provinces, 1966

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
5.1	6.1	5.1	4.9	5.1	5.9	16.9	22.8	5.9	1
9.6	11.2	6.2	8.9	11.3	10.0	22.7	5.3	10.0	2
21.4	21.1	24.4	19.9	12.2	17.2	39.8	15.4	17.2	3
7.6	6.8	3.0	5.4	7.2	5.7	9.0	11.6	5.7	4
1.6	1.1	3.9	4.9	1.2	1.8	.5	.5	1.8	5
3.9	2.5	2.5	1.6	8.8	3.4	—	.2	3.4	6
4.3	5.0	6.0	6.5	6.8	4.5	7.7	7.0	4.5	7
33.3	32.6	38.5	37.0	35.9	35.3	—	21.3	35.3	8
6.0	5.6	4.2	6.5	6.5	7.1	—	.9	7.1	9
—	—	—	—	—	—	—	—	—	10
.4	.4	.7	.2	.3	.5	—	—	.5	11
.7	2.6	2.3	1.4	.7	.8	—	6.7	.8	12
6.1	5.0	3.2	2.8	4.0	7.8	3.4	8.3	7.8	13
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	14

TABLE 6. Conditional Transfers from Governments Functionalyzed, by Provinces, 1966

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
—	—	—	—	117	662	—	—	662	1
—	—	—	—	47	56	—	—	56	2
3,307	—	1,151	2,236	708	8,068	—	—	8,068	3
4,291	602	342	287	1,100	7,278	—	—	7,278	4
—	—	—	533	—	735	—	—	735	5
—	—	—	—	—	58	—	—	58	6
600	—	—	375	483	1,530	—	—	1,530	7
—	—	—	—	—	1,007	—	—	1,007	8
—	—	—	—	—	—	—	—	—	9
—	—	—	—	—	—	—	—	—	10
—	—	—	1,508	25	2,270	—	—	2,270	11
8,198	602	1,493	4,939	2,480	21,664	—	—	21,664	12
276	—	360	—	331	986	—	6	992	13
567	764	96	—	181	3,340	21	—	3,361	14
119,387	1,467	18,378	9,989	2,565	192,344	57	51	192,452	15
—	—	81	—	1,908	2,009	—	—	2,009	16
561	115	192	631	495	2,942	—	1	2,943	17
33,078	2,061	3,012	2,877	26,738	73,604	—	—	73,604	18
118	40	149	41	1,530	2,061	4	31	2,096	19
67,517	6,454	7,557	17,666	31,100	204,850	—	—	204,850	20
—	—	—	—	—	—	—	—	—	21
—	—	—	—	—	641	—	—	641	22
553	4,173	731	3,939	881	12,619	—	—	12,619	23
222,057	15,074	30,556	35,143	65,729	495,396	82	89	495,567	24
230,255	15,676	32,049	40,082	68,209	517,060	82	89	517,231	25

**TABLE 7. Summary of Taxation Revenue, Tax Collections and Taxes Receivable,
by Provinces, 1966**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	Taxation revenue (Table 1, item 9)	8,047	4,274	55,248	40,326	592,779
2	Tax collections	7,972	4,090	53,007	39,247	..
3	Tax collections as a percentage of taxation revenue %	99.07	95.69	95.94	97.33	..
4	Taxes receivable, current and arrears (Table 9, item 7)	3,354	1,503	13,912	14,412	97,192
5	Taxes receivable as a percentage of taxation revenue %	41.68	35.17	25.18	35.74	16.40

TABLE 8. Analysis of Debenture Debt Charges, by Provinces, 1966

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	General:					
1	Interest	570	274	2,485	1,798	53,822
2	Serial principal	249	81	3,541	2,951	51,954
3	Sinking fund requirements	142	163	62	88	385
4	Total general	961	518	6,088	4,837	106,161
	Schools:					
5	Interest .....	...	458	3,020	1,769	47,998
6	Serial principal .....	...	331	3,981	2,535	46,672
7	Sinking fund requirements .....	...	58	70	138	..
8	Total schools .....	...	847	7,071	4,442	94,670
9	Total general and schools	961	1,365	13,159	9,279	200,831
	Utilities:					
10	Interest	648	125	702	804	33,479
11	Serial principal	346	73	803	702	27,685
12	Sinking fund requirements	31	43	95	175	111
13	Total utilities	1,025	241	1,600	1,681	61,275
14	Totals	1,986	1,606	14,759	10,960	262,106

¹ Includes some sinking fund requirements.

² Included in serial principal.

TABLE 7. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, by Provinces, 1966

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
980,772	110,047	121,012	170,550	224,253	2,307,308	260	536	2,308,104	1
975,890	106,067	119,288	168,734	224,983	1,699,278	224	522	1,700,024	2
99.50	96.38	98.58	98.94	100.33	73.65	86.15	97.39	73.65	3
93,691	16,025	17,175	32,114	7,476	296,854	171	152	297,177	4
9.55	14.56	14.19	18.83	3.33	12.87	65.77	28.36	12.88	6

TABLE 8. Analysis of Debenture Debt Charges, by Provinces, 1966

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
58,286	4,439	4,199	12,295	15,034	153,202	1	12	153,215	1
73,039	6,815	2,600	15,999	14,945 ¹	172,174	11	29	172,214	2
²	²	2,195	258	648	3,941	—	—	3,941	3
131,325	11,254	8,994	28,552	30,627	329,317	12	41	329,370	4
46,382	4,721	4,460	9,859	9,542	128,209	—	—	128,209	5
50,208	4,571	4,195	12,208	14,325 ¹	139,026	—	—	139,026	6
²	²	—	—	311	577	—	—	577	7
96,590	9,292	8,655	22,067	24,178	267,812	—	—	267,812	8
227,915	20,546	17,649	50,619	54,805	597,129	12	41	597,182	9
18,704	3,785	3,532	5,458	5,306	72,543	32 ³	6 ³	72,581	10
22,860	3,138	2,553	5,913	5,251 ¹	69,324	25 ³	19 ³	69,368	11
²	²	455	—	229	1,139	—	—	1,139	12
41,564	6,923	6,540	11,371	10,786	143,006	57	25	143,088	13
269,479	27,469	24,189	61,990	65,591	740,135	69	66	740,270	14

³ Includes some sanitation.

SECTION B

TABLE 9. Consolidated Assets,¹ by Provinces, 1966

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
thousands of dollars						
1	Cash	1,807	240	⁴	2,823	42,290
2	Investments	1,867	2,763	15,931	9,202	78,196
	Accounts receivable:					
3	Sundry (gross)	2,542	276	14,244	3,437	78,803
4	Due from federal government	412	1	368	925	6,816
5	Due from provincial governments	2,663	75	2,409	1,856	78,027 ⁵
6	Due from special districts	—	—	—	6	—
7	Taxes receivable (gross)	3,354	1,503	13,912	14,412	97,192
8	Property acquired for taxes (gross)	—	1	535	175	1,498
9	General fixed assets (gross)	88,807	37,038	341,904	215,967	3,027,802
10	Due from schools	—	—	—	—	—
11	Due from other boards and commissions	—	—	—	—	76,524 ⁷
12	Due from trust funds	—	—	—	—	—
13	Other assets	1,953	293	4,495	4,459	133,912
14	Total assets	103,405	42,190	393,798	253,262	3,621,060
15	Deficits and/or extraordinary expenses capitalized	1,641	191	9,488	3,967	83,746
16	Totals	105,046	42,381	403,286	257,229	3,704,806

¹ Interfund balances, inter-municipal accounts receivable eliminated.² Data for Quebec schools not available.³ See text, page 9.⁴ Included with investment.TABLE 10. Consolidated Liabilities,¹ by Provinces, 1966

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
thousands of dollars						
1	Bank overdrafts and temporary loans	19,990	1,699	29,270	25,896	178,116
	Accounts payable:					
2	Sundry	3,764	171	3,971	3,108	120,232
3	Due to federal government	—	—	21	1,103	76
4	Due to provincial governments	414	—	269	774	18,142
5	Due to special districts	—	—	—	—	—
6	Debenture debt (gross)	25,952	13,641	129,890	84,146	1,964,168 ⁶
	Other long-term indebtedness:					
7	Due to province	2,857	974	1,179	—	—
8	Due to federal government enterprises	4,878	3	—	—	—
9	Other	3,702	620	3,703	3,789	5,843
10	Due to schools	—	—	—	—	—
11	Due to other boards and commissions	—	—	—	—	—
12	Due to trust funds	—	—	—	—	—
13	Other liabilities	3,282	24	6,914	11,708	104,084 ¹⁰
14	Total liabilities	64,839	17,132	175,217	130,524	2,390,661
15	Surplus (including reserves and investment in capital assets)	40,207	25,249	228,069	126,705	1,314,145
16	Totals	105,046	42,381	403,286	257,229	3,704,806

¹ Interfund balances, inter-municipal accounts payable eliminated.² Data for Quebec schools not available.³ See text, page 9.⁴ Includes treasury bills 468.⁵ Territorial government.

TABLE 9. Consolidated Assets,¹ by Provinces, 1966

Ont. ³	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total ²	No.
thousands of dollars									
52,961	34,867	29,315	31,041	19,229	214,573	80	51	214,704	1
223,227	25,613	43,924	39,131	133,413	573,267	—	—	573,267	2
49,936	9,244	17,711	15,560	7,426	199,179	38	149	199,366	3
7,498	360	895	1,679	932	19,886	60	87	20,033	4
68,561	20,965	12,180	13,787	8,065	208,588	30 ⁶	108 ⁶	208,726	5
—	—	74	—	7	87	—	—	87	6
93,691	16,025	17,175	32,114	7,476	296,854	171	152	297,177	7
3,241	—	4,828	5,467	1,568	17,313	—	32	17,345	8
3,389,817	512,970	680,900	1,286,576	1,047,735	10,629,516	2,235	4,368	10,636,119	9
6,075	—	—	—	425	6,500	—	—	6,500	10
24,159	—	—	—	—	100,683	—	—	100,683	11
—	—	—	—	—	—	—	—	—	12
109,980	11,007	34,289	35,402	18,765	354,555	7	73	354,635	13
4,029,146	631,051	841,291	1,460,757	1,245,041	12,621,001	2,621	5,020	12,628,642	14
40,025	—	147	1,881	24,837	165,923	—	—	165,923	15
4,069,171	631,051	841,438	1,462,638	1,269,878	12,786,924	2,621	5,020	12,794,565	16

⁵ Includes 45,287 due from province to Montreal Metropolitan Boulevard Fund.⁶ Territorial government.⁷ Amount recoverable from municipalities, other than the City of Montreal, served by the Montreal Transportation Commission applicable to the redemption of debt incurred for the construction and equipment of the Metro System — 71,440.TABLE 10. Consolidated Liabilities,¹ by Provinces, 1966

Ont. ³	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total ²	No.
thousands of dollars									
178,336	43,099	20,601	17,857	20,399	535,263	—	155	535,418	1
96,859	14,209	15,507	24,845	13,838	296,504	30	112	296,646	2
2,142	179	21	55	1,451	5,048	—	—	5,048	3
3,629	142	254	960 ⁴	82	24,666	114 ⁵	6 ⁵	24,786	4
—	—	175	42	38	255	—	—	255	5
2,517,632	275,789	254,137	624,408	661,768 ⁷	6,551,531	883	622	6,553,036	6
65,227 ⁸	101	2,151	187	2,679	75,355	—	—	75,355	7
20,209 ⁹	1	—	—	902	25,993	—	—	25,993	8
21,778	—	—	1,099	3,533	44,067	—	—	44,067	9
8,606	—	—	—	755	9,361	—	73	9,434	10
—	—	—	—	—	—	—	—	—	11
—	—	—	—	—	—	—	—	—	12
41,516	17,886	12,423	35,717	17,745	251,299	42	98	251,439	13
2,955,934	351,406	305,269	705,170	723,190	7,819,342	1,069	1,066	7,821,477	14
1,113,237	279,645	536,169	757,468	546,688	4,967,582	1,552	3,954	4,973,088	15
4,069,171	631,051	841,438	1,462,638	1,269,878	12,786,924	2,621	5,020	12,794,565	16

⁶ Includes 46,199 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.⁷ Includes 686 short-term capital borrowings.⁸ Due to Ontario Water Resources Commission.⁹ Due to Central Mortgage and Housing Corporation and are largely for loans for sewer installations.¹⁰ Includes 76,524. Same as footnote 7, Table 9.

TABLE 11. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1966

No.		Nfld.	P.F.I.	N.S.	N.B.
		thousands of dollars			
1	Total liabilities reported for municipalities by the Departments of Municipal Affairs	106,100	...	396,939	200,207
	Additions:				
	Liabilities not included in departmental reports on municipalities:				
2	Local school authorities	—		—	68,532
3	Municipal enterprises	1,159		26,744	5,792
4	Special municipal activities (see commentary on assets and liabilities)	42		—	483 ³
5	Other	917 ²		—	—
	Deductions:				
6	Inter-municipal eliminations	—		210	1,975
7	Interfund eliminations	3,110		20,187	15,811
8	Trust funds	—		—	—
9	Duplication of debt	62		—	—
10	Surplus, reserves and investment in capital assets	40,207		228,069	126,704
11	Total consolidated liabilities (per Table 10, item 14)	64,839	17,132⁷	175,217	130,524
12	Sinking funds	185	2,850	3,478	6,363
13	Adjustment re; elimination of utility debt	8	— 100	— 6,258	— 10,374
14	Total direct debt (per Table 15, item 8)	64,654	14,182	165,481	113,787

¹ Debenture debt Montreal Transportation Commission.

² Sinking fund—Cities of St. John's and Corner Brook. Also reserves for accounts and taxes receivable to gross assets.

³ Added from city reports.

⁴ Adjusting deficits netted against surplus.

TABLE 12. Analysis of Debenture Debt, by Purpose, by Provinces, 1966

No.		Nfld.		P.E.I.		N.S.		N.B.		Que.		Ont.	
		Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund
		thousands of dollars											
1	General	3,883	7,710	1,870	5,829	50,185 ¹	2,083	42,332 ²	3,761 ²	1,059,331		674,083	429,494
2	Schools .....	...	...	738	2,756	59,498	1,835	22,262	2,162	..	..	528,986	267,007
3	Sub-totals	3,883	7,710	2,608	8,585	109,683	3,918	64,594	5,923	1,059,331		1,203,069	696,501
												180,315	
	Utilities.												
4	Water supply systems	12,742 ⁴	669 ⁴	424	1,715	14,007	1,672	7,822 ⁵	2,364 ⁵	741,678		64,318	140,642
5	Electric light and power	948	—	309	—	582	28	2,251	718	...	...	85,067	9,073
6	Gas supply systems .....	...	...	...	...	...	...	...	...	...	...	3,982	—
7	Transit systems .....	—	—	...	...	...	...	...	...	46,199		100,202	3,236
8	Telephone systems .....	...	...	...	...	...	...	...	...	...	...	7,564	—
9	Central heating .....	...	...	...	...	...	...	...	...	...	...	—	—
10	Ferries .....	...	...	...	...	...	...	...	...	...	...	—	—
11	Airports .....	...	...	...	...	...	...	410	—	...	...	—	—
12	Housing .....	...	...	...	...	...	...	64	—	...	...	6,483	3,298
13	Parking authorities .....	...	...	...	...	...	...	...	...	...	...	10,015	2,592
14	Other .....	—	—	—	—	—	—	...	...	19,469		1,275	—
15	Sub-totals	13,690	669	733	1,715	14,589	1,700	10,547	3,082	46,199		278,906	158,841
										761,147			
16	Unclassified	—	—	—	—	—	—	—	—	43,116	54,375	—	—
17	Total debenture debt	17,573	8,379	3,341	10,300	124,272	5,618	75,141	9,005	43,116	100,574	1,481,975	855,342
										1,820,478		180,315	

¹ Includes some housing.

² Includes some utilities not separable.

³ Roman Catholic separate schools and public schools in unorganized areas.

⁴ Includes some sanitation not separable.

TABLE 11. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1966

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
3,684,613	4,501,762	372,430	599,783	1,055,982	952,357	1
..	180,315	216,609	298,410	437,820	217,355	2
46,199 ¹	—	—	—	—	—	3
119,062	—	—	2,429	16,903	167,731	4
—	—	73,738	147 ⁴	—	38,681 ⁵	5
8,186	100,255	629	9,048	268	19,392	6
136,882	512,651	10,950	28,874	47,799	86,854	7
—	—	—	—	—	—	8
—	—	20,147	21,409 ⁶	—	—	9
1,314,145	1,113,237	279,645	536,169	757,468	546,688	10
2,390,661	2,955,934	351,406	305,269	705,170	723,190	11
3,834	198,033	31,642	24,400	5,532	69,540	12
- 80,429	- 37,007	⁸	⁸	2,534	2,157	13
2,306,398	2,720,894	319,764	280,869	702,172	655,807	14

⁵ Improvement Districts.⁶ Included in both municipal and educational reports.⁷ Compiled by Dominion Bureau of Statistics.⁸ Not separable.**TABLE 12. Analysis of Debenture Debt, by Purpose, by Provinces, 1966**

Man.		Sask.		Alta.		B.C.		Sub-total serial and sinking fund	Yukon		N.W.T.		Total serial and sinking fund	No.
Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund		Serial	Sinking fund	Serial	Sinking fund		
thousands of dollars														
91,458	12,709	59,981	52,879	278,364	4,767	196,517	130,132	3,134,953	100	—	622 ²	—	3,135,675	1
		10,682		16,903										
17,046	2,924	10,931	10,478	33,866	—	222,084	6,923	1,665,104	...	...	...	...	1,665,104	2
67,111		58,448		169,734										
108,504	15,633	70,912	63,357	312,230	4,767	418,601	137,055	4,800,057	100	—	622	—	4,800,779	3
67,111		69,130		186,637										
45,046	5,106	30,311	11,341	48,694	1,750	79,247	23,997	1,233,545	783	—	6	...	1,234,328	4
20,697	7,570	7,116	—	32,824	1,050	2,033	—	170,266	...	...	...	...	170,266	5
—	—	—	—	2,321	—	...	...	6,303	...	...	...	...	6,303	6
5,326	—	478	1,492	8,145	—	22	—	165,100	...	...	...	...	165,100	7
—	—	—	—	23,931	1,900	254	...	33,649	...	...	...	...	33,649	8
796	—	—	—	...	...	...	...	796	...	...	...	...	796	9
—	—	—	—	...	...	...	...	—	...	...	...	...	—	10
—	—	—	—	159	—	2	288	859	...	...	...	...	859	11
—	—	—	—	...	...	...	...	9,845	...	...	...	...	9,845	12
—	—	—	—	...	...	...	...	12,607	...	...	...	...	12,607	13
—	—	—	—	—	—	269	...	21,013	...	...	...	...	21,013	14
71,865	12,676	37,905	12,833	116,074	4,700	81,827	24,285	1,653,983	783	—	—	—	1,654,766	15
—	—	—	—	—	—	—	—	97,491	—	—	—	—	97,491	16
180,369	28,309	108,817	76,190	428,304	9,467	500,428	161,340	6,551,531 ⁷	883 ⁸	—	622	—	6,553,036 ⁷	17
67,111		69,130		186,637										

⁵ Includes some sanitation; also electric light for city of Moncton.⁶ Included in general.⁷ Data for Quebec schools not available.⁸ Whitehorse only.

TABLE 13. Changes in Gross Debenture Debt During 1966

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
thousands of dollars						
1	Gross debenture debt as at December 31, 1965	22,873	12,347	117,065	89,392	1,722,301
2	Debentures sold during 1966	4,000	1,607	19,913	5,396	345,047
3	Debentures retired during 1966	921	313	7,088	10,642	103,180
4	Gross debenture debt as at December 31, 1966	25,952	13,641	129,890	84,146	1,964,168
5	Unclassified	—	—	—	—	937,947
6	Classified	25,952	13,641	129,890	84,146	1,026,221

¹ Data for Quebec schools not available.² Data not available for B.C. schools and improvement districts.

TABLE 14. Analysis of Debenture Debt Classified by Place of Payment, by Provinces, 1966

No.	Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
thousands of dollars						
1	Canada only	23,334	13,641	125,514	79,746	476,927
2	London (England) only	—	—	—	—	3,140
3	London (England) and Canada	—	—	—	—	508
4	New York only	2,618	—	2,871	4,033	531,584
5	New York and Canada	—	—	1,505	367	9,562
6	London (England), New York and Canada	—	—	—	—	—
7	Switzerland	—	—	—	—	4,500
8	Totals	25,952	13,641	129,890	84,146	1,026,221

¹ Data for Quebec schools not available.

TABLE 15. Direct Debt, by Provinces, before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1966

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
thousands of dollars						
	Direct debt					
1	Debenture debt	25,952	13,641	129,890	84,146	1,964,168
2	Deduct sinking funds	185	2,850	3,478	6,363	3,834
3	Item 1 less item 2	25,767	10,791	126,412	77,783	1,960,334
4	Temporary loans and overdrafts	19,990	1,619	25,205	24,553	136,578
	Accounts and other payables:					
5	Trust funds and other deposits	—	—	—	—	—
6	Other	15,615	1,761	7,382	6,939	116,608
7	Other liabilities	3,282	11	6,482	4,512	92,878
8	Total direct debt less sinking funds	64,654	14,182	165,481	113,787	2,306,398

¹ Data for Quebec schools not available. Includes 46,199 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

TABLE 13. Changes in Gross Debenture Debt During 1966

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
2,278,195	258,043	226,912	558,679	595,717	5,881,524	820	341	5,882,685	1
351,454	29,146	37,096	100,247	92,112 ²	986,018 ³	100	334	986,452 ³	2
112,017	11,400	9,871	34,518	26,641 ²	316,591 ³	37	53	316,681 ³	3
2,517,632	275,789	254,137	624,408	661,768	6,551,531 ³	883	622	6,553,036 ³	4
—	—	—	—	276,876	1,214,823	—	—	1,214,823	5
2,517,632	275,789	254,137	624,408	384,892	5,336,708	883	622	5,338,213	6

³ Information not complete.**TABLE 14. Analysis of Debenture Debt Classified by Place of Payment, by Provinces, 1966**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
2,185,089	239,280	229,195	601,122	293,337	4,267,185	883	622	4,268,690	1
—	—	—	—	—	3,140	—	—	3,140	2
—	—	—	—	580	1,088	—	—	1,088	3
331,577	34,609	24,942	23,286	80,429	1,035,949	—	—	1,035,949	4
966	—	—	—	9,981	22,381	—	—	22,381	5
—	1,900	—	—	565	2,465	—	—	2,465	6
—	—	—	—	—	4,500	—	—	4,500	7
2,517,632	275,789	254,137	624,408	384,892	5,336,708	883	622	5,338,213	8

TABLE 15. Direct Debt, by Provinces, before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1966

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
2,517,632	275,789	254,137	624,408	661,768	6,551,531	883	622	6,553,036	1
198,033	31,642	24,400	5,532	69,540	345,857	—	—	345,857	2
2,319,599	244,147	229,737	618,876	592,228	6,205,674	883	622	6,207,179	3
178,051	43,099	20,601	17,068	20,399	487,163	—	155	487,318	4
—	—	—	—	—	—	—	—	—	5
192,757	14,632	18,108	33,034	28,785	435,621	144	190	435,955	6
30,487	17,886	12,423	33,194	14,395	215,550	42	99	215,691	7
2,720,894	319,764	280,869	702,172	655,807	7,344,008	1,069	1,066	7,346,143	8

TABLE 16. Trust and Agency Funds,¹ by Provinces, 1966

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.
thousands of dollars							
Assets							
Cash .....	..	151	²	292	..	..	1,360
Investments.....	..	350	10,832	6,658	..	..	78,113
Due from other funds .....	..	—	—	—	..	..	—
Other assets .....	..	—	5	308	..	..	804
Total assets .....	..	501	10,837	7,258	..	..	80,277
Liabilities							
Accounts payable .....	..	—	—	—	..	..	179
Due to other funds .....	..	—	—	—	..	..	—
Other liabilities .....	..	—	—	324	..	..	—
Trust and agency fund balances .....	..	501	10,837	6,934	..	..	80,098
Total liabilities .....	..	501	10,837	7,258	..	..	80,277
	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
thousands of dollars							
Assets							
Cash	252	177	789	3,021	—	—	3,021
Investments	14,554	60,307	2,714	173,528	—	—	173,528
Due from other funds	—	—	—	—	—	—	—
Other assets	935	4,852	146	7,050	—	—	7,050
Total assets	15,741	65,336	3,649	183,599	—	—	183,599
Liabilities							
Accounts payable	—	26	—	205	—	—	205
Due to other funds	—	—	—	—	—	—	—
Other liabilities	107	105	—	536	—	—	536
Trust and agency fund balances	15,634	65,205	3,649	182,858	—	—	182,858
Total liabilities	15,741	65,336	3,649	183,599	—	—	183,599

¹ Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 9 and 10, and are presented here for additional information only. See commentary, page 8.

² Included with investments.

SECTION C

TABLE 17. Population and Area of Organized Municipalities, and of Provinces, 1966

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
	Population of organized municipalities (in thousands):					
1	1961 Census	212	43	734	595	5,168
2	1966 assessed or other estimate	294	..	..	..	..
	Population of the province, as of June 1 (in thousands):					
3	1961 Census	458	105	737	598	5,259
4	1966 estimate by Census Division	505	109	760	627	5,744
5	Total area of organized municipalities (thousands of acres) .....	..	..	13,712	..	27,314
6	Total area of province (thousands of acres)	99,958	1,398	13,712	18,147	380,710

¹ Dawson and Whitehorse only.

TABLE 18. Assessed Valuations on which Taxes are Levied for General Purposes, and Exemptions, by Provinces, 1966

No.		Nfld. ¹	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Assessed valuations on which taxes are levied²				
	Real property:				
1	Buildings and improvements .....	..	..	..	..
2	Land .....	..	..	..	..
3	Total real property	12,901	88,990	1,220,325	1,060,770
4	Personal .....	..	5,469	215,806	217,495
5	Business	4,712	31,321	47,063	⁶
6	Other .....	..	460	—	47,068
7	Total for general purposes	17,613	126,240	1,483,194	1,325,333
	Assessed valuations exempt from taxation³				
	Real property:				
8	Buildings and improvements .....	..	..	..	..
9	Land .....	..	..	..	..
10	Total real property .....	..	..	686,904	..
11	Other .....	..	..	44,198 ⁴	..
12	Total exemptions .....	..	..	731,102	..
	Government property:				
13	Federal .....	..	..	248,674	..
14	Provincial .....	..	..	88,267	..
15	Municipal .....	..	..	154,565	..
16	Total government property .....	..	..	491,506	..
17	Non-government property .....	..	..	239,596	..
18	Total exemptions .....	..	..	731,102	..

¹ Majority of municipalities do not levy real property taxes; where such taxes are levied assessment is based largely on rental values. Figures shown are for city of St. John's only.

² The figures shown are for municipal purposes, but in accordance with legislation, assessment for school purposes varies somewhat from municipal assessment. Assessments for school purposes are as follows: Land 1,048,965. Improvements 2,266,369, Total 3,315,334.

³ The methods of assessment employed by municipalities within a province and between provinces are not always consistent.

⁴ Includes 78,276 railway roadway, gas and oil pipelines, mining plant and equipment.

⁵ Includes assessment of utilities.

⁶ Included in other.

TABLE 19. Provincial Grants to Schools Operated by Local Authorities¹

No.		Nfld. ²	P.E.I. ³	N.S.	N.B. ³	Que. ³
		thousands of dollars				
1	Fiscal year ended March 31, 1967 .....	...	5,143	31,749	20,801	352,435
2	Fiscal year ended March 31, 1966 .....	...	4,165	25,826	10,185	291,532
3	Fiscal year ended March 31, 1965 .....	...	3,933	23,643	11,586	283,597

¹ Contributions by provincial governments towards the operation, maintenance, construction and equipping of elementary and secondary schools as shown in the provincial public accounts and in Table 8 of "Provincial Government Finance—Revenue and Expenditure" Catalogue No. 68-207.

² Elementary and secondary schools are operated largely by religious denominations. Provincial grants to all schools were as follows: fiscal year ended; March 31, 1967, 27,408; March 31, 1966, 23,030; March 31, 1965, 21,251.

TABLE 17. Population and Area of Organized Municipalities, and of Provinces, 1966

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
6, 112	894	899	1, 310	1, 312	17, 279	6 ¹	6 ²	17, 291	1
6, 633	879	925	1, 460	1, 531	11, 722	..	..	11, 722	2
6, 236	922	925	1, 332	1, 629	18, 201	15	23	18, 239	3
6, 895	958	954	1, 464	1, 874	19, 890	15	26	19, 931	4
..	18, 467	79, 263	163, 382	1, 666	303, 804	..	..	303, 804	5
264, 052	160, 640	161, 088	163, 382	234, 403	1, 497, 490	132, 529	835, 139	2, 465, 158	6

² Hay River, Yellowknife and Fort Smith.**TABLE 18. Assessed Valuations on which Taxes are Levied for General Purposes, and Exemptions by Provinces, 1966**

Que.	Ont.	Man.	Sask.	Alta.	B.C. ²	Yukon	N.W.T.	No.
thousands of dollars								
..	8, 101, 342	903, 312	610, 316 ⁴	1, 658, 281 ⁵	1, 501, 041	..	..	1
..	3, 309, 355	590, 580	904, 661	1, 058, 067	1, 048, 406	..	..	2
..	11, 410, 697	1, 493, 892	1, 514, 977	2, 716, 348	2, 549, 447	..	..	3
..	...	20, 667	...	...	...	..	..	4
..	1, 423, 394	70, 096	90, 616	103, 765	..	..	..	5
..	—	—	650 ⁷	—	—	..	..	6
..	12, 834, 091⁸	1, 584, 655	1, 606, 243	2, 820, 113	2, 549, 447	..	..	7
..	1, 940, 303	..	589, 121	530, 494	1, 674, 961	..	..	8
..	685, 608	..	76, 181	128, 312	195, 074	..	..	9
..	2, 625, 911	..	665, 302	658, 806	1, 870, 035	..	..	10
..	5, 861	..	—	—	—	..	..	11
..	2, 631, 772¹¹	369, 875	665, 302	658, 806¹¹	1, 870, 035¹²	..	..	12
..	422, 964	..	36, 946	59, 663	131, 268	..	..	13
..	286, 287	..	44, 610	148, 827	274, 745	..	..	14
..	552, 198	..	127, 713	345, 858	328, 034	..	..	15
..	1, 261, 449	..	209, 269	554, 348	734, 047	..	..	16
..	1, 337, 573	..	456, 033	104, 458	172, 060	..	..	17
..	2, 599, 022¹¹	369, 875	665, 302	658, 806¹¹	906, 107¹³	..	..	18

⁷ Special franchise on which the taxation is classified "real property" in Table 1.⁸ Excludes 43,251 assessment in unorganized areas on which school taxes only are levied.⁹ Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.¹⁰ Personal property.¹¹ Information not complete.¹² Municipal only. Valuation of properties exempt from school taxation is 1,492,792.¹³ Municipal wholly exempt only. Breakdown of partial statutory and permissive exemptions not available.**TABLE 19. Provincial Grants to Schools Operated by Local Authorities¹**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon ⁴	N.W.T. ⁵	Total	No.
thousands of dollars									
493,036	37,854	59,114	118,963	94,284	1,213,379	...	495	1,213,874	1
383,061	36,297	46,668	89,734	91,290	978,758	...	377	979,135	2
324,722	31,233	41,779	74,311	74,399	869,203	...	195	869,398	3

³ Includes grants paid directly to teachers, corresponding to similar grants made to school corporations in other provinces.⁴ Local schools are operated by the Territorial Government and by religious denominations.⁵ Local schools are operated by the Federal Government, religious denominations and school districts. The amounts shown were paid to school districts.

CATALOGUE No.

68-204

ANNUAL



LOCAL GOVERNMENT FINANCE

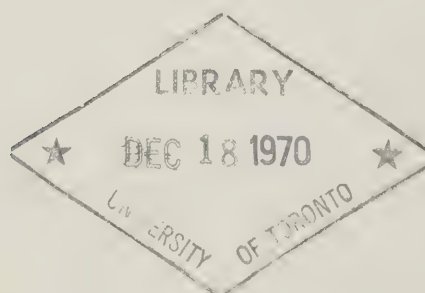
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1967

Revenue and Expenditure

Assets and Liabilities

Actual



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Consolidated Government Statistics

- 68-201 Principal Taxes and Rates—Federal, Provincial and Selected Municipal Governments, A.
- 68-202 Consolidated Government Finance—Federal, Provincial and Local Governments, A.
- 68-502 Comparative Statistics of Public Finance, 1956 to 1960, O.
- 68-503 Historical Review Financial Statistics of Governments in Canada, 1952-62 (out of print).

Federal Government Statistics

- 68-211 Federal Government Finance, A.
- 61-203 Federal Government Enterprise Finance, A.
- 61-203 F Finances des entreprises publiques fédérales, A.
- 72-004 Federal Government Employment, Q.
- 72-205 Federal Government Employment in Metropolitan Areas, A.

Provincial Government Statistics

- 68-205 Provincial Government Finance—Revenue and Expenditure (Estimates), A.
- 68-207 Provincial Government Finance—Revenue and Expenditure, A.
- 68-209 Provincial Government Finance—Debt, A.
- 61-204 Provincial Government Enterprise Finance, A.
- 61-204 F Finances des entreprises publiques provinciales, A.
- 63-202 The Control and Sale of Alcoholic Beverages in Canada, A.
- 72-007 Provincial Government Employment, Q.
- 68-504 A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960, O.

Local Government Statistics

- 68-203 Local Government Finance—Revenue and Expenditure—Preliminary and Estimates, A.
- 68-204 Local Government Finance, A.
- 72-009 Local Government Employment—L'emploi dans les administrations locales, Q, Bil.
- 68-505 A Review of Conferences on Municipal Finance Statistics, 1937-66, O.
- 12-507 Municipal Finance Reporting Manual, O.
- 12-507 F Manuel de déclaration des finances municipales, O.
- 72-505 Municipal Government Employment—L'emploi dans les administrations municipales, 1961-1966, O, Bil.

A — Annual

Q — Quarterly

O — Occasional

In addition to the selected publications listed above, the Dominion Bureau of Statistics publishes a wide range of statistical reports on Canadian economic and social affairs. A comprehensive catalogue of all current publications is available free on request from the Dominion Bureau of Statistics, Ottawa 3.

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SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.

INTRODUCTION

Local government is comprised of all government entities below the provincial or territorial level.

They are creatures of provincial and territorial governments providing services under authority delegated to them by those governments. (For the sake of simplicity the terms "province" and "provincial" hereinafter include "territory" and "territorial" unless the sense clearly indicates otherwise.)

Local government exists to provide services which constitutionally are the responsibilities of the provinces but which, for practical purposes, are historically administered by municipal corporations having defined jurisdictions. Because the constitution is permissive in so far as the establishment of "municipal institutions" by provincial governments and because of the wide variations in tradition, history, development, and other determinants in each province, the roles assigned to local government and the way it discharges those roles vary considerably, not only from province to province, but also between similar entities within a single province.

Similarly, while all provinces provide financial assistance to their local government entities, such assistance can vary widely. In fact, because of the differing financial arrangements existing among the three levels of government in each province and especially because of the divergences in allocation of responsibilities between provincial and local levels from province to province, true interprovincial comparability can only be achieved after a process of integration of government and

government enterprise operations at each level followed by a consolidation of operations at all three levels. Consolidated statements of provincial and local government statistics may be obtained by adding together the gross revenue and expenditure data for the two levels of government, subject to adjustments for conditional and unconditional grants. Specifically, the amounts of conditional and unconditional grants to local government shown as expenditures of provincial governments must be offset against the amounts of provincial conditional and unconditional grants shown as revenue of local governments. Because of differences in fiscal year-ends and accounting practices, amounts shown as having been paid by one level of government to another will differ from those shown as having been received.

Consolidations of provincial-local as well as federal-provincial-local revenues and expenditures are compiled in the DBS publication "Consolidated Government Finance, 1967", Catalogue No. 68-202. Provincial government financial data for the fiscal year ended March 31, 1968 is available in the publication "Provincial Government Finance Revenue and Expenditure, 1967", Catalogue No. 68-207. The Federal Government financial data for the fiscal year ended March 31, 1968 is available in the publication "Federal Government Finance, Revenue and Expenditure 1967", Catalogue No. 68-211.

Projections of gross revenue, expenditure and debt for 1968 on a preliminary basis, and for 1969 on an estimated basis are available in the publication "Municipal Government Finance—Preliminary and Estimates", Catalogue No. 68-203. Projections of the gross revenues and expenditures of Census Metropolitan Areas and Census Major Urban Areas also appear in that publication.

LOCAL GOVERNMENT ORGANIZATION AND STRUCTURE IN CANADA

Government in Canada is composed of three levels—federal, provincial or territorial, and local. The allocation of responsibilities between the federal and the provincial/territorial governments is established in the British North America Act and the other parts of the Canadian Constitution. However, the limits of jurisdiction between the provincial/territorial governments and local governments are less clear cut; indeed, the only simple definition of local government is all government entities below the provincial/territorial level which, by the terms of their establishment, do not form part of that level.

The Canadian Constitution is vague on the subject of "municipal institutions", as they are described in the British North America Act. The provinces and territories have established local governments to discharge responsibilities, which constitutionally rest within provincial and territorial jurisdiction, but which the provinces and territories

believe are best administered by local bodies. However, no clear cut pattern divides responsibilities between provincial/territorial government and local government; history, tradition, economic geography, and many other factors have played major roles, not only in the allocation of responsibilities to local government, but also in the way these responsibilities are discharged within each province and territory.

While both their responsibilities and structures are subject to continual change, local governments, as they exist today, can be assigned to three principal categories—municipalities, special purpose boards, and local school boards. **Municipalities**, in turn, may be of three kinds:

Unitary Municipalities comprising cities, boroughs, towns, villages, townships, rural municipalities, districts and counties (in Nova Scotia and Alberta);

Regional Municipalities, often called "second-tier" governments, comprising metropolitan corporations and municipalities, regional districts and municipalities, urban and regional communities, and counties (in Ontario and Quebec);

Quasi-municipalities, provincially-appointed boards or officials discharging municipal responsibilities in areas that would otherwise be considered unorganized territory, e.g., local government districts, local improvements districts and the like.

Special Purpose Boards are established by the provincial/territorial government usually to provide a specialized service to areas which embrace more than one municipality; examples are regional library boards and conservation authorities.

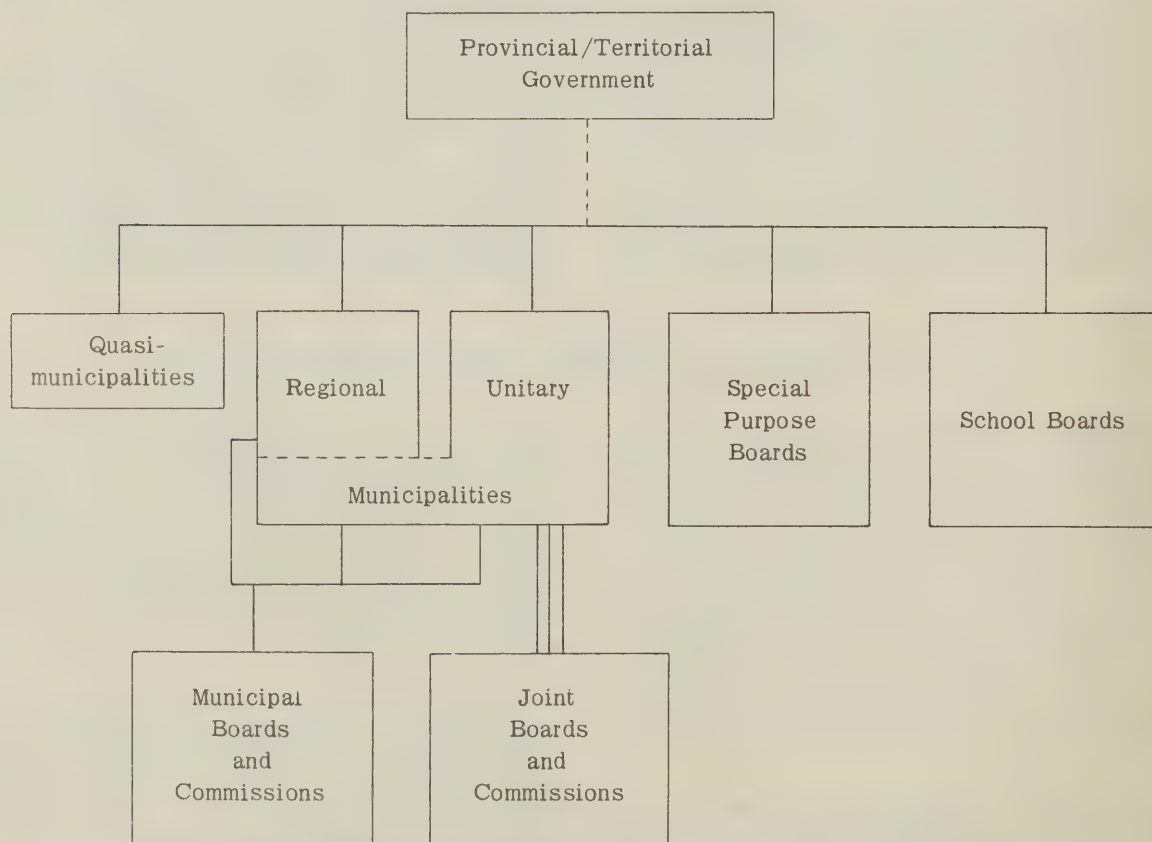
School Boards in some respects appear more as provincial/territorial government entities than local government organizations because of the controls exercised by the former governments over the quality and quantity of the service provided. How-

ever, because the activities of individual boards are confined to specific localities and because most school boards are supported by local taxation, they are generally considered to be a major component of local government.

Two other categories of local governments, **Joint Boards and Commissions** and **Municipal Boards and Commissions**, also exist, principally as adjuncts or subordinates to municipalities, though some similar organizations are being established by school boards. **Joint Boards and Commissions** are established by groups of municipalities to provide a particular service, e.g., fire protection, for the group. **Municipal Boards and Commissions** are established by individual municipalities usually to operate enterprises or institutions or to provide services which can be isolated from the general operations of the government.

The accompanying diagram displays a simplified scheme of the organization of Canadian local government.

The Structure of Local Government in Canada



Each of the above Local Government entities maintains an accounting framework which includes a General Fund and possibly one or more additional funds depending upon the degree of sophistication desired and provincial legislative requirements.

GENERAL COMMENTARY

This year, as the change in title suggests, the coverage of the local government universe has been extended to include (a) school boards in their entirety, due to availability of additional data, and (b) waterworks, now considered part of government general services. The inclusion of waterworks is in accordance with the review of the concepts of government versus government enterprises, and conforms with the treatment accorded to all other local government statistics emanating from the Dominion Bureau of Statistics either separately, such as Local Government Employment, Catalogue No. 72-009, or as a component of macro series such as the System of National Accounts.

The financial statistics presented in this report on revenue by source, expenditure by function, assets and liabilities therefore now includes the following local government entities: municipalities (regional and unitary), school boards,¹ joint boards, and waterworks in their entirety; other municipal boards and special purpose boards are included to the extent to which they are financed by municipalities. Conversely, when municipal boards and commissions transfer a surplus, the amount is reflected in such revenue items as "recreation and community services" or "own enterprise contributions". Also, with the exception of local government enterprises, capital expenditures for all entities of local government are included in the "Gross expenditure (cost of services provided)". The revenue information respecting capital is confined to contributions from other levels of government and their enterprises.

Assets and liabilities of all local government entities are presented in consolidated form.

The "Functional-economic cross-classification of gross expenditure" is provided for local government for the first time in Table 9. This completes the presentation for all three levels of government; the Federal and Provincial analyses having been introduced previously in the respective DBS publications "Federal Government Finance" Catalogue No. 68-211 and "Provincial Government Finance", Catalogue No. 68-207. The "functional" analysis has enabled one to study the types of services provided by government, such as public works, sanitation, education etc. The "economic" analysis relates total government expenditures to the other sectors of the whole economy and shows expenditures on various components such as goods and services, transfer payments to persons, interest on the public debt, and to other levels.

¹ School boards are closely allied to municipalities in that, in many instances a large part of the financing is provided through the municipality and, in some cases, the school board is formed from a committee of council. Although, the quality and quantity of service provided by school boards is controlled by the provincial government, there is a strong local element of administration; DBS therefore, considers school boards as a major component of local government.

This table shows gross expenditure by function, as appearing in Table 2 of this report, reclassified in accordance with National Accounts concepts, into economic categories known as components.

Qualifications as to the extent of the coverage within each province and specific comments on revenue, expenditure, assets, liabilities and direct debt are described in detail later in the text.

Gross Revenue and Expenditure

Gross revenue includes all revenue regardless of source, and gross expenditure (or cost of services provided) includes all current and capital expenditures without duplication.

Since the primary purpose of this publication is to provide information on the source of revenue and types of services provided, certain adjustments are made to the basic source data which records revenue and expenditure on an organizational basis. For the most part, these adjustments involve the recasting of the data from the organizational basis into the source and function framework developed for the Financial Management series.

Gross revenue is calculated in this publication by adding to current revenue the capital grants-in-aid. Gross expenditure is calculated by adding to current expenditure the gross capital expenditures for fixed assets and by deducting (a) debenture debt principal retired (b) other long-term debt principal retired (c) sinking fund installments and (d) contributions to the capital and loan fund. To avoid duplication in the calculation of gross expenditure, outlays for the acquisition of fixed assets are reflected at the point in time at which the fixed asset is acquired rather than when any loan in this respect is repaid (municipal accounting conventions treat the repayment of long-term loans as an expenditure in the year in which revenue is provided for this purpose).

"Other unconditional grants" shown as revenue by local government entities are mostly per capita grants.

Specific comments on the revenue and expenditure coverage within each province follows:

Newfoundland.—Included are taxes levied and collected by the local school tax area authorities. Such taxes are distributed to the denominational school boards in these areas. School boards in other areas receive the whole of their funds from the provincial government except for school fees and voluntary contributions.

The costs of police, health and social welfare services are borne by the provincial government except for minor amounts in some municipalities.

Gross expenditure on capital account for all municipalities has been obtained from the Department of Municipal Affairs and Housing.

Prince Edward Island.—For municipalities where statements of receipts and payments are provided, adjustments have been made to eliminate non-revenue receipts and non-expense payments. School levies are as shown by the Department of Education.

Provincial capital grants for education were obtained from the Department of Education. Capital expenditures are available for Charlottetown, Summerside, Alberton, Georgetown, Parkdale, and Morell. Capital expenditures for schools were compiled from data provided by the Department of Education.

Nova Scotia.—Municipal revenues and expenditures have been consolidated with those of other municipally owned boards or commissions such as special area or district boards, and joint expenditure boards or committees. School taxation is as reported in the "Annual Report of Municipal Statistics" published by the Department of Municipal Affairs.

Capital expenditures for all municipalities and schools are as shown in the annual report of the Department of Municipal Affairs.

New Brunswick.—Education, Social Welfare, Justice, Tax collection, Assessment, Health and Election responsibilities were resumed by the provincial government in 1967 resulting in the dropping of statistics for these functions in this report.

Capital expenditures for all municipalities are shown in the Department of Municipal Affairs annual report.

Quebec.—Estimates of school revenue and expenditure and of provincial capital grants were based on projections and related information, whereas capital expenditures for school purposes were based on estimates of public investment. These estimates relate to the school year ended June 30, 1968. Lack of functional detail required the assignment of a large amount to "miscellaneous expenditure."

Ontario.—School data obtained from the 1968 Department of Education annual report.

The breakdown of other revenue is based on information obtained from a sample survey of municipalities. This source is also used to estimate the amount of business tax.

The breakdown of capital expenditure for other than schools was obtained from the sample survey of municipalities. Outlays from school capital funds are as shown in the Department of Education annual report.

Manitoba.—The functional breakdown of capital expenditures is obtained from the DBS public investment survey; school capital expenditures were obtained from the Department of Education.

Saskatchewan.—Capital expenditures for all municipalities are as shown in the Department of Municipal Affairs annual report; capital payments for schools are as shown in the Department of Education report.

Alberta.—Capital expenditures for all municipalities and schools are as shown in the respective annual reports of the Department of Municipal Affairs and the Department of Education.

British Columbia.—Capital expenditures for all municipalities are as shown in the Department of Municipal Affairs annual report and as reported by the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, the Greater Victoria Water District, and for the school districts, as obtained by a survey.

The per capita (unconditional transfers) grant, in British Columbia is now classified as a "Conditional transfers" following an amendment to the Municipalities Aid Act, effective January 1, 1967.

Yukon Territory.—Information has been compiled from the financial statements of the cities of Whitehorse and Dawson.

Capital expenditures are as reported by the municipalities.

Northwest Territories.—Information has been compiled from the financial statements of the towns of Hay River, Yellowknife, Fort Smith (and of their respective school districts) and the village of Inuvik.

Capital expenditures are as reported by the municipalities and school districts.

Assets and Liabilities

The chief sources of information for compiling statements of assets and liabilities and statements subsidiary thereto are the provincial reports on municipal statistics prepared by the Provincial Departments of Municipal Affairs. The primary source document for school board information is the annual report of the Department of Education. Where it has been necessary to use other sources of information, either wholly or to supplement that provided by the departments of municipal affairs and the departments of education, or where the information provided is not all-inclusive, comments relative to the substitutions or changes made within provincial data are noted below.

Tables 10 and 11 present a consolidation of government assets and liabilities to the extent that their data has been provided to DBS. Until such time as separate financial statements for internal and joint boards and commissions are provided by the provincial departments of municipal affairs, and there are separate DBS compilations of financial statistics of both enterprises and schools operated by local authorities, this consolidated presentation of assets and liabilities will be continued. Wherever possible, assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves shown on the liabilities side. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of local governments,

but securities such as bonds or debentures issued by one local government unit and held as investments by another local government unit are not identifiable and consequently have not been eliminated.

Trust and Agency Funds (Table 17) include pension funds, cemetery perpetual care funds and other trust or endowment funds which are held in trust by municipalities. No data is reflected for municipalities in the provinces of Newfoundland, Quebec, Ontario and the two territories as information on transactions of trust and agency funds was not available. The assets and liabilities of trust and agency funds are not included in Tables 10 and 11 as they are not considered to be government funds.

Comments or qualifications relative to local government assets and liabilities in each province follow:

Newfoundland.—The schools are primarily denominational and largely financed by the province, hence no education transactions are included in these tables. The assets and liabilities of the local school tax area authorities are not included in this report.

Prince Edward Island.—The only assets of school boards in the province of Prince Edward Island included in these tables are general fixed assets which have been included with total municipal assets.

Nova Scotia.—Additional information has been obtained from the reports of the cities of Halifax and Sydney, the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission in Halifax.

New Brunswick.—Additional information has been obtained from city reports. All assets and liabilities relating to Health, Education, Social Welfare and Justice have been transferred to the province as at January 1, 1967.

Quebec.—The assets and liabilities of the Montreal Metropolitan Corporation are also included. The data for schools as at June 30, 1968, were not available for this publication, nor were adequate data available for substitution.

Ontario.—As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are lacking in this respect. Utilities and municipal enterprises, other than waterworks, are therefore only included insofar as they are represented in the capital and loan fund balance sheets by the amount due for debentures issued on their behalf by municipalities.

General fixed assets of schools are included at the amount "due from schools for debentures" for public and secondary schools, and at the gross debenture debt for both Roman Catholic Separate Schools, and for public schools in unorganized areas.

Manitoba.—Assets and liabilities are as reported in the 1967 annual financial statements of the Department of Urban Development and Municipal Affairs. The non-disposable fixed assets, such as roads, streets, sidewalks, sewers, etc., have been written off the Departments' books. Information for schools is obtained from the Department of Education.

Saskatchewan.—Additional information has been obtained from financial reports of cities. General fixed assets of union hospitals have been included at the amount of net outstanding debenture debt. School data were obtained from the Department of Education annual report.

Alberta.—General fixed assets of hospital districts have been included in the amount of the debenture debt. Information for schools was taken from the annual report of the Department of Education.

British Columbia.—Assets and liabilities of the municipal report have been supplemented by information from the reports of the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, the Greater Victoria Water District, the Greater Nanaimo Water District, the Greater Nanaimo Sewerage and Drainage District, and the Greater Campbell River Water District. Assets and liabilities of improvement districts have been included. General fixed assets of schools include both the amount "due from schools for debentures" with respect to debentures issued by the municipalities, and the gross outstanding debenture debt on debentures issued directly by the school boards of the province.

Yukon Territory.—Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories.—Information has been obtained from the financial statements of the towns of Hay River, Yellowknife, Fort Smith (their school districts) and the village of Inuvik.

Direct Debt

Table 16 is a presentation by province of the total direct debt of municipal governments. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments, the direct debt of municipally-owned utilities, other than debenture debt (which is largely issued by the municipalities on behalf of utilities) is not included in this table, with the exceptions of Newfoundland, Saskatchewan and Northwest Territories which include the direct debt of municipally-owned utilities in their general funds. Sinking funds are deducted from debenture debt. A reconciliation between total consolidated liabilities as shown in Table 12 and total direct debt less sinking funds as shown in Table 16 appears in Table 12 items 12 to 14.

Full information on the amount of municipal debt held by the provincial governments and their agencies is not available. For this reason the reader is cautioned against attempting to consolidate municipal and provincial debt.

Gross General Revenue
Fiscal Years Ended December 31

Province	1964	1965	1966	1967
millions of dollars				
Newfoundland	10.8	11.7	13.4	17.3
Prince Edward Island	4.7	5.0	6.2	15.1
Nova Scotia	64.6	69.2	78.2	128.0
New Brunswick	58.2	60.4	64.8	32.3
Quebec	616.3	444.2 ¹	882.3	1,412.7
Ontario	1,104.0	1,201.6	1,371.8	2,259.4
Manitoba	118.7	128.9	145.7	234.8
Saskatchewan	142.5	152.1	172.6	268.0
Alberta	220.9	245.0	283.2	458.5
British Columbia	249.3	286.1	356.6	516.6
Yukon Territory	0.6	0.5	0.7	1.1
Northwest Territories	1.0	1.0	1.0	2.1
Totals	2,591.6	2,605.7	3,376.5	5,345.9

¹ Excludes school data.

Gross General Expenditure
Fiscal Years Ended December 31

Province	1964	1965	1966	1967
millions of dollars				
Newfoundland	12.3	17.4	14.2	20.2
Prince Edward Island	7.9	5.5	7.1	16.4
Nova Scotia	68.3	79.7	87.3	143.7
New Brunswick	62.7	67.5	75.2	37.7
Quebec	684.2	494.4 ¹	931.3	1,581.8
Ontario	1,334.0	1,478.8	1,739.9	2,436.0
Manitoba	136.9	154.7	163.1	237.1
Saskatchewan	167.5	184.4	204.2	282.6
Alberta	249.7	288.0	342.7	528.8
British Columbia	293.6	342.7	376.3	570.7
Yukon Territory	0.5	0.5	0.6	1.0
Northwest Territories	0.9	1.0	1.3	2.5
Totals	3,018.5	3,114.6	3,943.2	5,858.5

¹ Excludes school data.

Gross General Revenue by Source
Fiscal Years Ended December 31

Source	1964	1965	1966	1967
	millions of dollars			
Taxation:				
Real property, personal, business and poll	1,765.9	1,677.8 ¹	2,172.0	2,440.9
Sales (including amusement)	4.6	7.1	9.8	12.5
Special assessments and charges	98.2	108.5	119.1	205.4
Other	7.2	6.2	7.2	8.1
Total taxation	1,875.9	1,799.6	2,308.1	2,666.9
Privileges, licences and permits	46.6	49.0	54.6	62.0
Sales and services	20.8	24.2	45.5	257.9
Fines and penalties	37.7	45.1	34.4	64.0
Own enterprises	29.4	31.4	33.5	32.3
Other revenue	94.4	100.6	112.6	121.0
Gross revenue from own sources	2,104.8	2,049.9	2,588.7	3,204.1
Conditional and unconditional transfers:				
Federal.....	41.3	39.6	56.6	63.9
Provincial	427.4	492.8	707.5	2,052.3
Enterprises	18.1	23.4	23.7	25.6
Total transfers	486.8	555.8	787.8	2,141.8
Gross general revenue	2,591.6	2,605.7	3,376.5	5,345.9

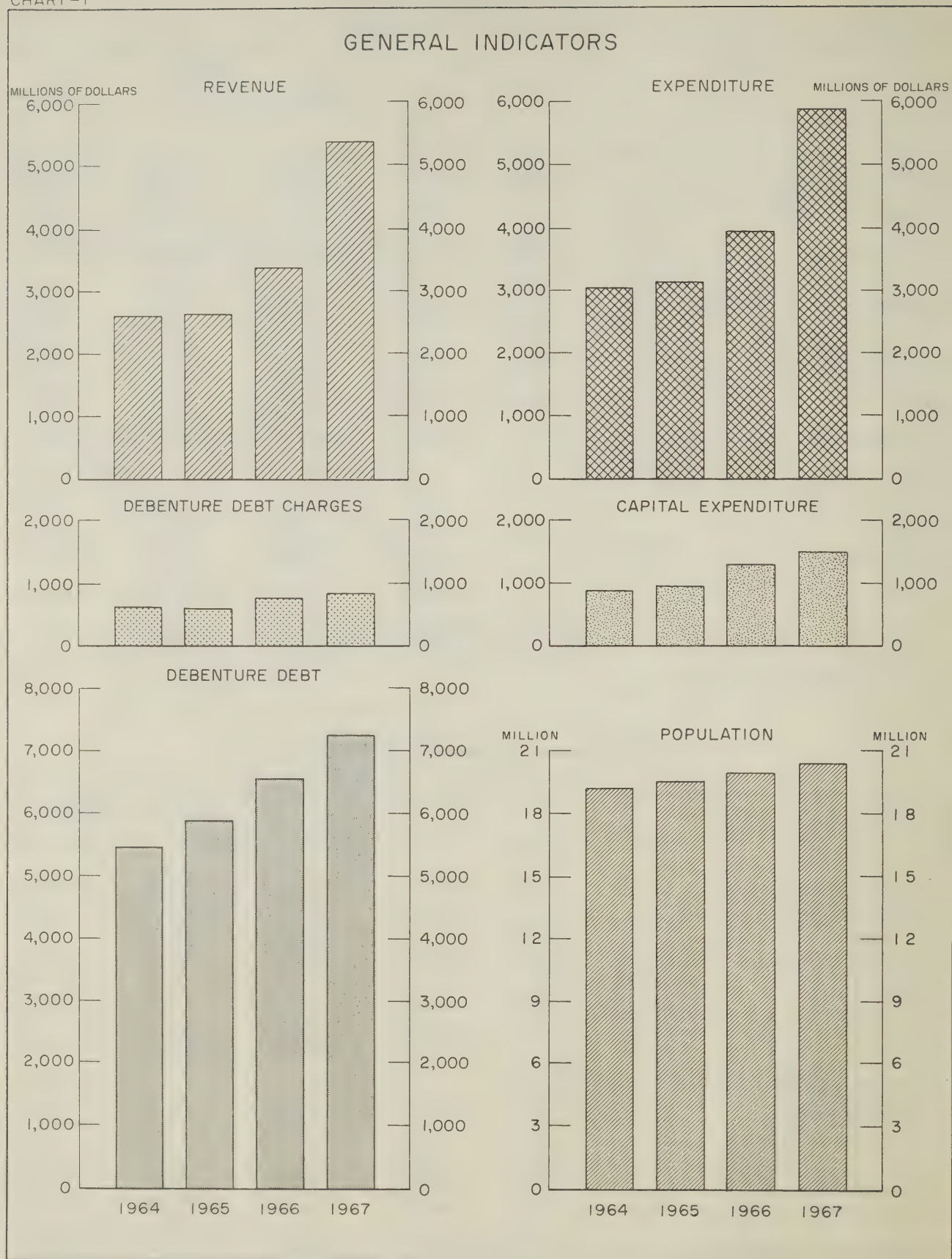
¹ Excludes Quebec school data.

Gross General Expenditure by Function
Fiscal Years Ended December 31

Function	1964	1965	1966	1967
	millions of dollars			
General government services	198.4	220.4	234.0	268.7
Protection of persons and property	323.0	357.0	393.0	448.8
Public works	544.0	612.8	679.6	636.8
Sanitation and waterworks	192.5	201.1	224.9	498.4
Health	61.9	77.7	71.7	84.0
Social welfare	121.4	130.8	132.6	140.7
Recreation and community services	117.6	146.4	178.9	216.0
Education	1,024.3	888.1 ¹	1,392.6	2,798.4
Debt charges (excluding debt retirement and sinking fund contributions):				
Debenture interest	206.8	198.6 ¹	281.4	385.0
Other long-term interest	0.6	0.6	0.6	2.6
Other	13.1	24.4	18.0	23.7
Own enterprises	28.6	30.2	30.0	18.3
Other expenditure	186.3	226.5	305.9	337.1
Gross general expenditure	3,018.5	3,114.6	3,943.2	5,858.5

¹ Excludes Quebec school data.

CHART - I



SECTION A

TABLE 1. General Revenue, by Provinces, 1967

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
	Taxes:					
	General and school:					
1	Real property	4,732	4,087	45,208	10,223	544,338 ¹
2	Personal property	5	333	8,687	—	..
3	Business	2,123	385	2,195	—	43,177
4	Poll	355	132	2,028	—	..
5	Sales (including amusement)	1,074	39	...	—	7,255 ³
6	Other	58	—	361	82	7,282
7	Total general and school taxes	8,347	4,976	58,479	10,305	602,052
8	Special assessments (owners' share) and charges	282	109	885	8	123,269
9	Total taxes	8,629	5,085	59,364	10,313	725,321
	Privileges, licences and permits:					
10	Licences and permits	269	75	548	306	9,172
11	Rents, concessions and franchises	284	10	274	362	7,242
12	Total privileges, licences and permits	553	85	822	668	16,414
	Sales and services:					
13	Recreation and community	85	9	265	286	3,795
14	Service charges	1,990	503	6,662	4,950	36,303
15	Total sales and services	2,075	512	6,927	5,236	40,098
	Fines and penalties:					
16	Fines	11	95	420	128	9,521
17	Tax penalties	—	13	12	13	4,213
18	Total fines and penalties	11	108	432	141	13,734
19	Interest, discount, premium and foreign exchange	30	6	1,049	128	3,761
20	Own enterprise contributions	38	152	333	474	5,899
21	Other revenue	1,327	107	675	603	24,190
22	Gross revenue from own sources	12,663	6,055	69,602	17,563	829,417
	Conditional transfers from:					
23	Federal government	214	2	1,936	1,296	4,393
24	Provincial governments	1,739	8,466	48,743	1,483	451,310
25	Total conditional transfers⁴	1,953	8,468	50,679	2,779	455,703
	Unconditional transfers:					
	From governments:					
26	Federal — Grants in lieu of taxes	188	81	3,062	—	1,794
27	Other	—	20	—	643	1,425
28	Provincial — Grants in lieu of taxes	21	—	700	—	700
29	Other	2,418	437	1,911	11,309	121,935
	From government enterprises: ⁵					
30	Federal	11	4	1,248	—	1,581
31	Provincial	—	—	826	—	130
32	Total unconditional transfers	2,638	542	7,747	11,952	127,565
33	Total transfers (items 25 and 32)	4,591	9,010	58,426	14,731	583,268
34	Gross general revenue (items 22 and 33)	17,254	15,065	128,028	32,294	1,412,685
35	Less: conditional transfers (item 25)	1,953	8,468	50,679	2,779	455,703
36	Net general revenue	15,301	6,597	77,349	29,515	956,982

¹ Includes \$50,000,000 special taxes (Quebec).² "Personal property" included in "Real property" in Manitoba.³ Amusement only (Quebec).

TABLE 1. General Revenue, by Provinces, 1967

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
991,440	93,410	119,442	164,499	237,999	2,215,378	411	628	2,216,417	1
...	²	...	...	...	9,025	...	...	9,025	2
132,514	8,106	7,587	10,133	6,712	212,932	...	18	212,950	3
28	—	11	...	...	2,554	...	12	2,566	4
...	601	3,513	...	...	12,482	...	...	12,482	5
...	25	239	—	13	8,060	...	...	8,060	6
1,123,982	102,142	130,792	174,632	244,724	2,460,431	411	658	2,461,500	7
29,108	9,281	7,146	15,657	19,529	205,274	85	52	205,411	8
1,153,090	111,423	137,938	190,289	264,253	2,665,705	496	710	2,666,911	9
11,018	1,813	2,227	4,040	8,901	38,369	41	28	38,438	10
4,947	522	962	5,798	3,180	23,581	1	3	23,585	11
15,965	2,335	3,189	9,838	12,081	61,950	42	31	62,023	12
5,722	—	1,301	2,604	2,708	16,775	7	56	16,838	13
103,596	15,965	17,365	27,779	25,660	240,773	170	139	241,082	14
109,318	15,965	18,666	30,383	28,368	257,548	177	195	257,920	15
19,636	1,409	1,359	2,908	4,977	40,464	3	1	40,468	16
15,993	335	884	1,050	979	23,492	16	8	23,516	17
35,629	1,744	2,243	3,958	5,956	63,956	19	9	63,984	18
—	1,751	2,010	2,393	3,205	14,333	—	2	14,335	19
419	2,363	3,343	17,332	1,936	32,289	—	—	32,289	20
55,707	5,031	4,949	9,498	4,398	106,485	8	120	106,613	21
1,370,128	140,612	172,338	263,691	320,197	3,202,266	742	1,067	3,204,075	22
7,251	2,903	786	4,041	3,621	26,443	—	—	26,443	23
790,268	80,973	90,800	160,332	186,273	1,820,387	90	640	1,821,117	24
797,519	83,876	91,586	164,373	189,894	1,846,830	90	640	1,847,560	25
—	2,053	1,346	3,202	2,727	14,453	75	107	14,635	26
20,635	—	—	3	88	22,814	—	51	22,865	27
—	3,606	100	2,124	712	7,963	—	12	7,975	28
57,754	3,094	247	23,708	⁶	222,813	159	269	223,241	29
5,153	57	37	—	665	8,756	—	—	8,756	30
8,230	1,542	2,396	1,443	2,269	16,836	—	—	16,836	31
91,772	10,352	4,126	30,480	6,461	293,635	234	439	294,308	32
889,291	94,228	95,712	194,853	196,355	2,140,465	324	1,079	2,141,868	33
2,259,419	234,840	268,050	458,544	516,552	5,342,731	1,066	2,146	5,345,943	34
797,519	83,876	91,586	164,373	189,894	1,846,830	90	640	1,847,560	35
1,461,900	150,964	176,464	294,171	326,658	3,495,901	976	1,506	3,498,383	36

⁴ See Table 6, page 22 for analysis.⁵ Grant are mostly in lieu of taxes.⁶ The per capita (unconditional transfers) grant, in British Columbia now included with the "Conditional transfers" due to an amendment effective January 1, 1967.

TABLE 2. Gross Expenditure, by Provinces, 1967

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government services	3,081	364	7,850	3,005	91,393
	Protection of persons and property:					
2	Fire	451	264	4,380	3,459	36,218
3	Police, law enforcement and corrections	79	363	4,896	2,787	66,064
4	Street lighting	551	100	1,119	807	8,751
5	Other	149	1	308	635	6,988
6	Total protection of persons and property	1,230	728	10,703	7,688	118,021
7	Public works	6,375	699	5,643	9,240	91,269
8	Sanitation and waterworks	4,351	470	11,615	7,585	153,785
	Health:					
9	Public health and medical, dental and allied services...	9	1	710	107	5,217
10	Hospital care	—	1	3,329	—	1,489
11	Other	—	—	503	—	1,462
12	Total health	9	2	4,542	107	8,168
	Social welfare:					
13	Aid to the aged	—	—	2,196	—	60
14	Aid to the unemployed and unemployable	—	51	4,907	—	578
15	Child welfare	—	—	785	—	310
16	Other	2	—	104	14	4,560
17	Total social welfare	2	51	7,992	14	5,508
18	Recreation and community services	1,319	518	3,787	3,770	37,287
19	Education (excluding debenture debt charges)	—	12,343	79,322	1,316	702,280
	Debt charges (excluding retirements and sinking fund contribution):					
20	Debenture interest	1,214	999	6,527	2,622	156,821
21	Other long-term interest	208	9	342	95	818
22	Other	969	82	954	433	5,193
23	Total debt charges	2,391	1,090	7,823	3,150	162,832
24	Own enterprises	340	—	89	262	—
	Other expenditures:					
25	Provision for reserves	657	106	1,217	10	3,577
26	Special projects	—	—	—	—	—
27	Other	458	41	3,107	1,530	207,707
28	Total other expenditures	1,115	147	4,324	1,540	211,284
29	Gross general expenditure (cost of services provided)	20,213	16,412	143,690	37,677	1,581,827

TABLE 2. Gross Expenditure, by Provinces, 1967

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
101,215	10,497	12,042	17,240	21,181	267,868	218	620	268,706	1
53,880	8,138	4,706	10,695	15,405	137,596	94	37	137,727	2
95,868	8,865	5,961	12,657	22,239	219,779	6	—	219,785	3
12,128	1,597	1,889	2,263	2,485	31,690	15	19	31,724	4
31,779	443	1,614	8,281	9,376	59,574	14	7	59,595	5
193,655	19,043	14,170	33,896	49,505	448,639	129	63	448,831	6
304,759	35,048	51,756	82,581	49,023	636,393	108	289	636,790	7
203,831	16,812	16,922	37,157	45,209	497,737	212	398	498,347	8
19,806	1,457	980	4,947	3,682	36,916	10	1	36,927	9
20,793	308	5,452	11,575	875	43,822	—	15	43,837	10
—	170	852	—	189	3,176	—	—	3,176	11
40,599	1,935	7,284	16,522	4,746	83,914	10	16	83,940	12
5,910	11	525	231	1,816	10,749	—	—	10,749	13
48,601	3,858	2,167	189	34,890	95,241	—	—	95,241	14
10,333	25	—	—	—	11,453	—	—	11,453	15
10,038	246	168	6,663	1,458	23,253	—	—	23,253	16
74,882	4,140	2,860	7,083	38,164	140,696	—	—	140,696	17
90,340	9,419	11,240	24,037	34,004	215,721	41	268	216,030	18
1,197,903	115,186	142,784	268,577	277,697	2,797,408	186	789	2,798,383	19
131,529	13,326	13,287	27,150	31,434	384,909	36	45	384,990	20
861	—	283	—	—	2,616	—	—	2,616	21
11,845	1,117	1,211	452	1,462	23,718	—	1	23,719	22
144,235	14,443	14,781	27,602	32,896	411,243	36	46	411,325	23
11,982	1,926	793	2,798	139	18,329	—	5	18,334	24
17,869	3,281	4,451	4,039	11,453	46,660	1	32	46,693	25
3,907	—	—	—	—	3,907	—	—	3,907	26
50,800	5,412	3,496	7,286	6,674	286,511	12	—	286,523	27
72,576	8,693	7,947	11,325	18,127	337,078	13	32	337,123	28
2,435,977	237,142	282,579	528,818	570,691	5,855,026	953	2,526	5,858,505	29

TABLE 3. Gross Capital Expenditures for Fixed Assets, by Provinces, 1967

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government services	1,266	55	2,301	301	
2	Protection of persons and property	42	21	268	497	
3	Public works	2,498	207	1,620	4,085	
4	Sanitation and waterworks:	2,048	75	5,826	2,981	92,469
5	Health	—	—	2,550	—	
6	Social welfare	—	—	53	—	
7	Recreation and community services	704	330	1,296	1,684	
8	Education	—	3,461	16,307	—	140,525
9	Other	—	—	2,093	1,050	194,438
10	Totals	6,558	4,149	32,314	10,598	427,432

TABLE 4. Percentage Distribution of Gross Revenue, by Provinces, 1967

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
Taxation:						
General and school:						
1	Real property	27.4	27.1	35.3	31.7	38.5
2	Personal property	—	2.2	6.8	—	—
3	Business	12.3	2.5	1.7	—	3.1
4	Poll	2.1	.9	1.6	—	—
5	Sales (including amusement)	6.2	.3	—	—	.5
6	Other .....	.4	—	.3	.2	.5
7	Total general and school	48.4	33.0	45.7	31.9	42.6
8	Special assessments (owners' share) and charges	1.6	.7	.7	—	8.7
9	Total taxation	50.0	33.7	46.4	31.9	51.3
10	Privileges, licences and permits	3.2	.6	.6	2.1	1.2
11	Sales and services	12.0	3.4	5.4	16.2	2.8
12	Fines and penalties .....	.1	.7	.3	.4	1.0
13	Own enterprises .....	.2	1.0	.3	1.5	.4
14	Other revenue (including Table 1, item 19)	7.9	.8	1.4	2.3	2.0
15	Gross revenue from own sources	73.4	40.2	54.4	54.4	58.7
Conditional and unconditional transfers:						
16	Federal	2.3	.7	3.9	6.0	.6
17	Provincial	24.2	59.1	40.1	39.6	40.6
18	Enterprises .....	.1	—	1.6	—	.1
19	Total transfers (Table 1, item 33)	26.6	59.8	45.6	45.6	41.3
20	Gross general revenue	100.0	100.0	100.0	100.0	100.0

TABLE 3. Gross Capital Expenditures for Fixed Assets, by Provinces, 1967

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
12, 019	28	1, 602	2, 439	1, 901	21, 912	90	405	22, 407	1
9, 722	1, 944	549	1, 654	5, 403	20, 100	2	—	20, 102	2
106, 658	19, 577	16, 961	45, 964	26, 932	224, 502	26	77	224, 605	3
85, 381	5, 658	3, 521	16, 149	21, 571	235, 679	—	12	235, 691	4
15, 801	—	2, 588	275	1, 327	22, 541	—	—	22, 541	5
5, 824	—	2	6	12	5, 897	—	—	5, 897	6
27, 370	1, 532	3, 965	8, 980	15, 950	61, 811	—	141	61, 952	7
315, 698	13, 847	28, 920	74, 943	61, 600	655, 301	—	80	655, 381	8
35, 906	—	629	2, 690	4, 493	241, 299	—	—	241, 299	9
614, 379	42, 586	58, 737	153, 100	139, 189	1, 489, 042	118	715	1, 489, 875	10

TABLE 4. Percentage Distribution of Gross Revenue, by Provinces, 1967

[illegible]

TABLE 5. Percentage Distribution of Gross Expenditure, by Provinces, 1967

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
1	General government services	15.2	2.2	5.5	8.0	5.8
2	Protection of persons and property	6.1	4.4	7.4	20.4	7.5
3	Public works	31.6	4.3	3.9	24.5	5.8
4	Sanitation and waterworks	21.5	2.9	8.1	20.1	9.7
5	Health .....	.1	—	3.2	.3	.5
6	Social welfare	—	.3	5.6	—	.3
7	Recreation and community services	6.5	3.2	2.6	10.0	2.4
8	Education	—	75.2	55.2	3.5	44.4
	Debt charges (excluding debt retirement and sinking fund contribution):					
9	Debt interest	6.0	6.1	4.5	7.0	9.9
10	Other long-term interest	1.0	.0	.2	.2	.1
11	Other	4.8	.5	.7	1.2	.3
12	Own enterprises	1.7	—	.1	.7	—
13	Other expenditure	5.5	.9	3.0	4.1	13.3
14	Gross general expenditure	100.0	100.0	100.0	100.0	100.0

TABLE 6. Conditional Transfers from Governments, by Function and by Provinces, 1967

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Federal:					
1	General government services	—	—	117	—	934
	Protection of persons and property:					
2	Fire	—	—	4	—	—
3	Police, law enforcement and corrections	—	—	11	—	—
4	Street lighting	—	—	—	—	—
5	Other	10	—	1	—	—
6	Total protection of persons and property	10	—	16	—	—
7	Public works	—	—	94	—	563
8	Sanitation and waterworks	204	2	410	7	2,896
	Health:					
9	Public health and medical, dental and allied services	—	—	—	—	—
10	Hospital care	—	—	119	—	—
11	Other	—	—	29	—	—
12	Total health	—	—	148	—	—

TABLE 5. Percentage Distribution of Gross Expenditure, by Provinces, 1967

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
4.1	4.4	4.3	3.3	3.7	4.6	22.9	24.5	4.6	1
7.9	8.0	5.0	6.4	8.7	7.7	13.5	2.5	7.7	2
12.5	14.8	18.3	15.6	8.6	10.9	11.3	11.4	10.9	3
8.4	7.1	6.0	7.0	7.9	8.4	22.2	15.8	8.4	4
1.7	.8	2.6	3.1	.8	1.6	1.1	.6	1.6	5
3.1	1.7	1.0	1.3	6.7	2.4	—	—	2.4	6
3.7	4.0	4.0	4.6	6.0	3.7	4.3	10.6	3.7	7
49.2	48.6	50.5	50.8	48.7	47.7	19.5	31.2	47.7	8
5.4	5.6	4.7	5.1	5.5	6.6	3.8	1.8	6.6	9
—	—	.1	—	—	—	—	—	—	10
.5	.5	.4	.1	.2	.4	—	.1	.4	11
.5	.8	.3	.6	—	.3	—	.2	.3	12
3.0	3.7	2.8	2.1	3.2	5.7	1.4	1.3	5.7	13
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	14

TABLE 6. Conditional Transfers from Governments, by Function and by Provinces, 1967

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
—	—	—	—	85	1,136	—	—	1,136	1
—	—	—	—	—	4	—	—	4	2
—	—	—	—	—	11	—	—	11	3
—	—	—	—	—	—	—	—	—	4
—	—	—	—	341	352	—	—	352	5
—	—	—	—	341	367	—	—	367	6
3,283	2,413	141	2,118	1,046	9,658	—	—	9,658	7
3,568	294	238	347	1,179	9,145	—	—	9,145	8
—	—	—	—	59	59	—	—	59	9
—	—	—	—	—	119	—	—	119	10
—	—	—	—	—	29	—	—	29	11
—	—	—	—	59	207	—	—	207	12

**TABLE 6. Conditional Transfers from Governments, by Function and
by Provinces, 1967 — Concluded**

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Federal — Concluded:					
	Social welfare:					
1	Aid to the aged	—	—	3	—	—
2	Aid to the unemployed and unemployable	—	—	—	—	—
3	Child welfare	—	—	—	—	—
4	Other	—	—	—	—	—
5	Total social welfare	—	—	3	—	—
6	Recreation and community services	—	—	76	—	—
7	Education (excluding debenture debt charges)	—	—	950	1,289	—
8	Other expenditure	—	—	122	—	—
9	Total federal (Table 1, item 23)	214	2	1,936	1,296	4,393
	Provincial:					
10	General government services	—	25	316	13	—
	Protection of persons and property:					
11	Fire	—	10	9	7	1,249
12	Police, law enforcement and corrections	—	—	28	—	—
13	Street lighting	—	—	—	—	—
14	Other	—	—	1	—	—
15	Total protection of persons and property	—	10	38	7	1,249
16	Public works	687	31	2,153	42	31,794
17	Sanitation and waterworks	1,030	—	326	—	9,810
	Health:					
18	Public health and medical, dental and allied services	—	—	—	—	—
19	Hospital care	—	—	604	—	—
20	Other	—	—	72	—	—
21	Total health	—	—	676	—	—
	Social welfare:					
22	Aid to the aged	—	—	8	—	—
23	Aid to the unemployed and unemployable	—	6	4,716	—	—
24	Child welfare	—	—	—	—	—
25	Other	—	—	—	—	—
26	Total social welfare	—	6	4,724	—	—
27	Recreation and community services	22	2	631	19	—
28	Education (excluding debenture debt charges)	—	8,392	39,426	—	404,759
29	Other expenditure	—	—	453	1,402	3,698
30	Total provincial (Table 1, item 24)	1,739	8,466	48,743	1,483	451,310
31	Total conditional transfers (Table 1, item 25)	1,953	8,468	50,679	2,779	455,703

TABLE 6. Conditional Transfers from Governments, by Function and by Provinces, 1967 – Concluded

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
—	—	—	—	—	3	—	—	3	1
—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	3
—	—	—	—	1	1	—	—	1	4
—	—	—	—	1	4	—	—	4	5
400	53	—	137	710	1,376	—	—	1,376	6
—	—	—	714	—	2,953	—	—	2,953	7
—	143	407	725	200	1,597	—	—	1,597	8
7,251	2,903	786	4,041	3,621	26,443	—	—	26,443	9
641	—	14	13	65	1,087	—	12	1,099	10
—	10	—	—	—	1,285	34	—	1,319	11
449	—	133	138	—	748	—	—	748	12
—	76	—	—	—	76	2	—	78	13
1,093	3	—	87	999	2,183	—	—	2,183	14
1,542	89	133	225	999	4,292	36	—	4,328	15
169,875	3,711	18,652	18,705	28,286	273,936	16	54	274,006	16
12,407	339	955	79	1,479	26,425	34	42	26,501	17
4,526	—	—	884	615	6,025	—	—	6,025	18
617	94	233	88	—	1,636	—	—	1,636	19
—	—	—	—	—	72	—	—	72	20
5,143	94	233	972	615	7,733	—	—	7,733	21
1,482	—	—	4	—	1,494	—	—	1,494	22
33,291	1,961	1,069	189	30,698	71,930	—	—	71,930	23
625	—	—	—	—	625	—	—	625	24
763	219	—	3,284	136	4,402	—	—	4,402	25
36,161	2,180	1,069	3,477	30,834	78,451	—	—	78,451	26
1,051	66	1,237	1,479	799	5,306	4	152	5,462	27
560,034	73,453	67,974	134,526	122,975	1,411,539	—	380	1,411,919	28
3,414	1,041	533	856	221	11,618	—	—	11,618	29
790,268	80,973	90,800	160,332	186,273	1,820,387	90	640	1,821,117	30
797,519	83,876	91,586	164,373	189,894	1,846,830	90	640	1,847,560	31

TABLE 7. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, by Provinces, 1967

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	Taxation revenue (Table 1, item 9)	8,629	5,085	59,364	10,313	725,321
2	Tax collections	7,879	5,202	56,739	10,382	..
3	Tax collections as a percentage of taxation revenue %	91.31	102.30	95.58	100.67	..
4	Taxes receivable, current and arrears (Table 10, item 7) ...	3,465	1,386	14,685	279	118,252
5	Taxes receivable as a percentage of taxation revenue %	40.16	27.25	24.74	2.71	16.30

TABLE 8. Analysis of Debenture Debt Charges, by Provinces, 1967

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	General:					
1	Interest	1,214	452	3,351	2,622	101,742
2	Serial principal	637	137	4,319	3,218	88,169
3	Sinking fund requirements	453	200	168	294	1,156
4	Total general	2,304	789	7,838	6,134	191,067
	Schools:					
5	Interest .....	...	547	3,176	...	55,079
6	Serial principal .....	...	344	4,294	...	52,920
7	Sinking fund requirements .....	...	102	70	...	..
8	Total schools .....	...	993	7,540	...	107,999
9	Total general and schools	2,304	1,782	15,378	6,134	299,066
	Utilities:					
10	Interest	23	16	353	25	886
11	Serial principal	27	28	303	26	1,050
12	Sinking fund requirements	—	—	—	16	125
13	Total utilities	50	44	656	67	2,061
14	Totals	2,354	1,826	16,034	6,201	301,127

¹ Included in serial principal.

**TABLE 7. Summary of Taxation Revenue, Tax Collections and Taxes Receivable,
by Provinces, 1967**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,153,090	111,423	137,938	190,289	264,253	2,665,705	496	710	2,666,911	1
1,147,724	108,312	133,110	189,942	254,292	1,913,582	535	658	1,914,775	2
99.53	97.21	96.50	99.82	96.23	98.62	107.86	92.68	98.62	3
101,736	22,890	17,491	31,127	7,903	319,214	132	204	319,550	4
8.82	20.54	12.68	16.36	2.99	11.97	26.61	28.73	11.98	5

TABLE 8. Analysis of Debenture Debt Charges, by Provinces, 1967

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
74,950	8,203	8,086	15,785	18,524	234,929	36	33	234,998	1
94,928	9,471	5,663	20,513	18,236	245,291	30	59	245,380	2
1	1	2,627	218	666	5,782	—	—	5,782	3
169,878	17,674	16,376	36,516	37,426	486,002	66	92	486,160	4
56,579	5,123	5,201	11,365	12,910	149,980	—	12	149,992	5
57,783	5,122	4,892	14,072	16,259	155,686	—	33	155,719	6
1	1	—	—	1,829	2,001	—	—	2,001	7
114,362	10,245	10,093	25,437	30,998	307,667	—	45	307,712	8
284,240	27,919	26,469	61,953	68,424	793,669	66	137	793,872	9
9,956	2,151	269	3,916	175	17,770	—	—	17,770	10
10,182	2,157	124	4,036	187	18,120	—	—	18,120	11
1	1	—	39	1	180	—	—	180	12
20,138	4,308	393	7,991	362	36,070	—	—	36,070	13
304,378	32,227	26,862	69,944	68,786	829,739	66	137	829,942	14

CHART - 2

PERCENTAGE OF GROSS GENERAL REVENUE BY TYPE, BY PROVINCE, 1967

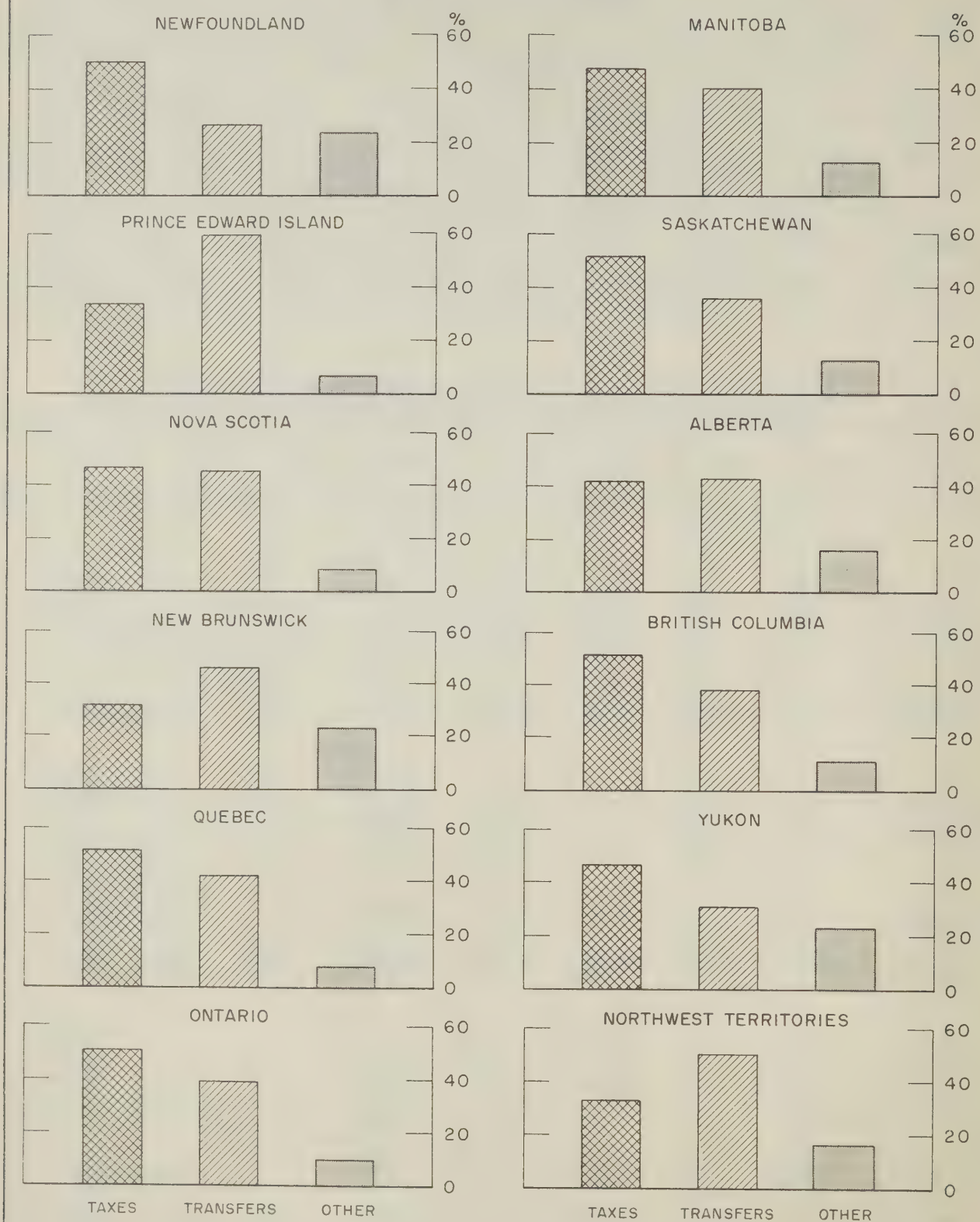


CHART - 3

PERCENTAGE OF GROSS EXPENDITURE BY FUNCTION, BY PROVINCE, 1967

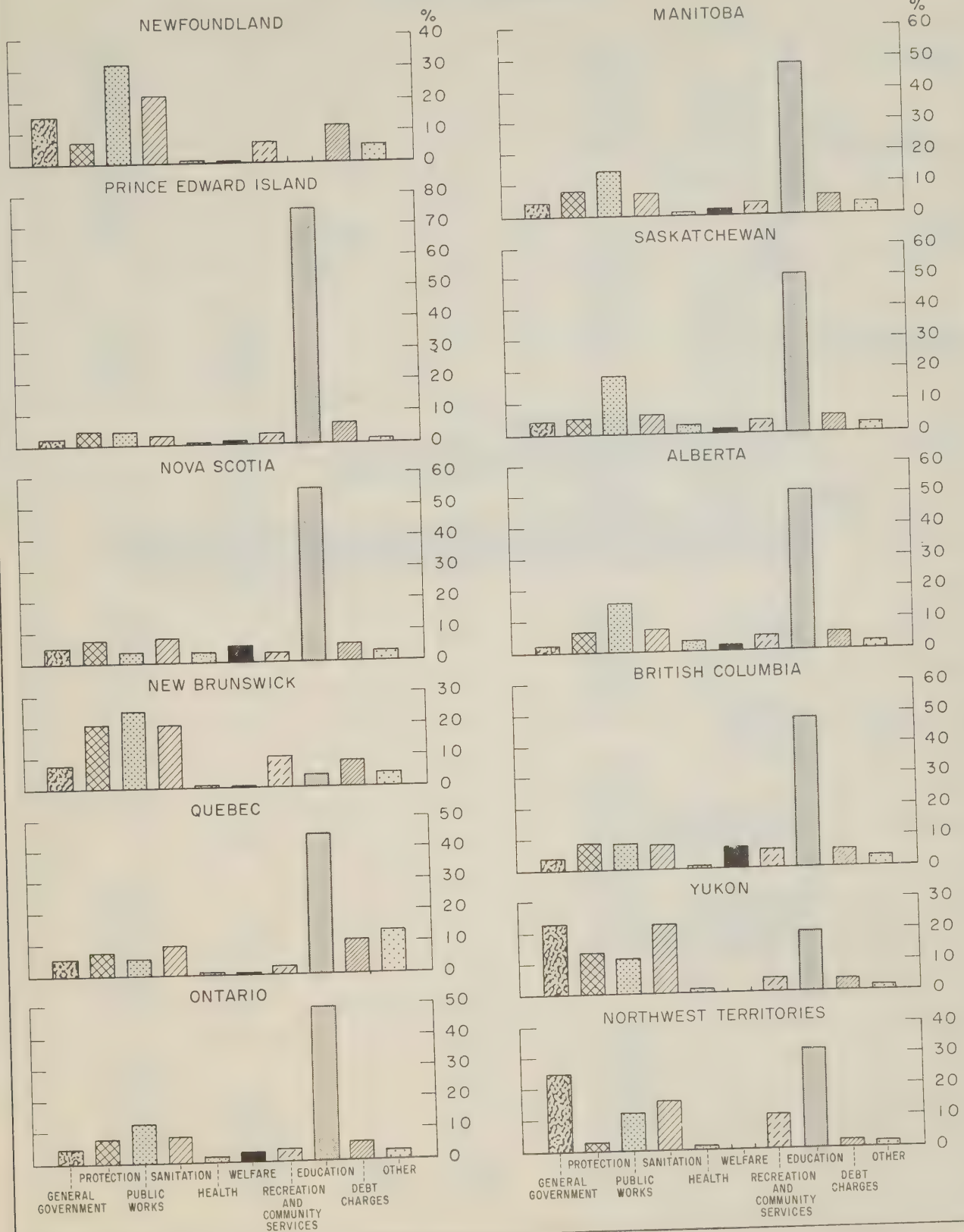


CHART-4

GROSS CAPITAL EXPENDITURE FOR FIXED ASSETS BY PROVINCE, 1966-1967

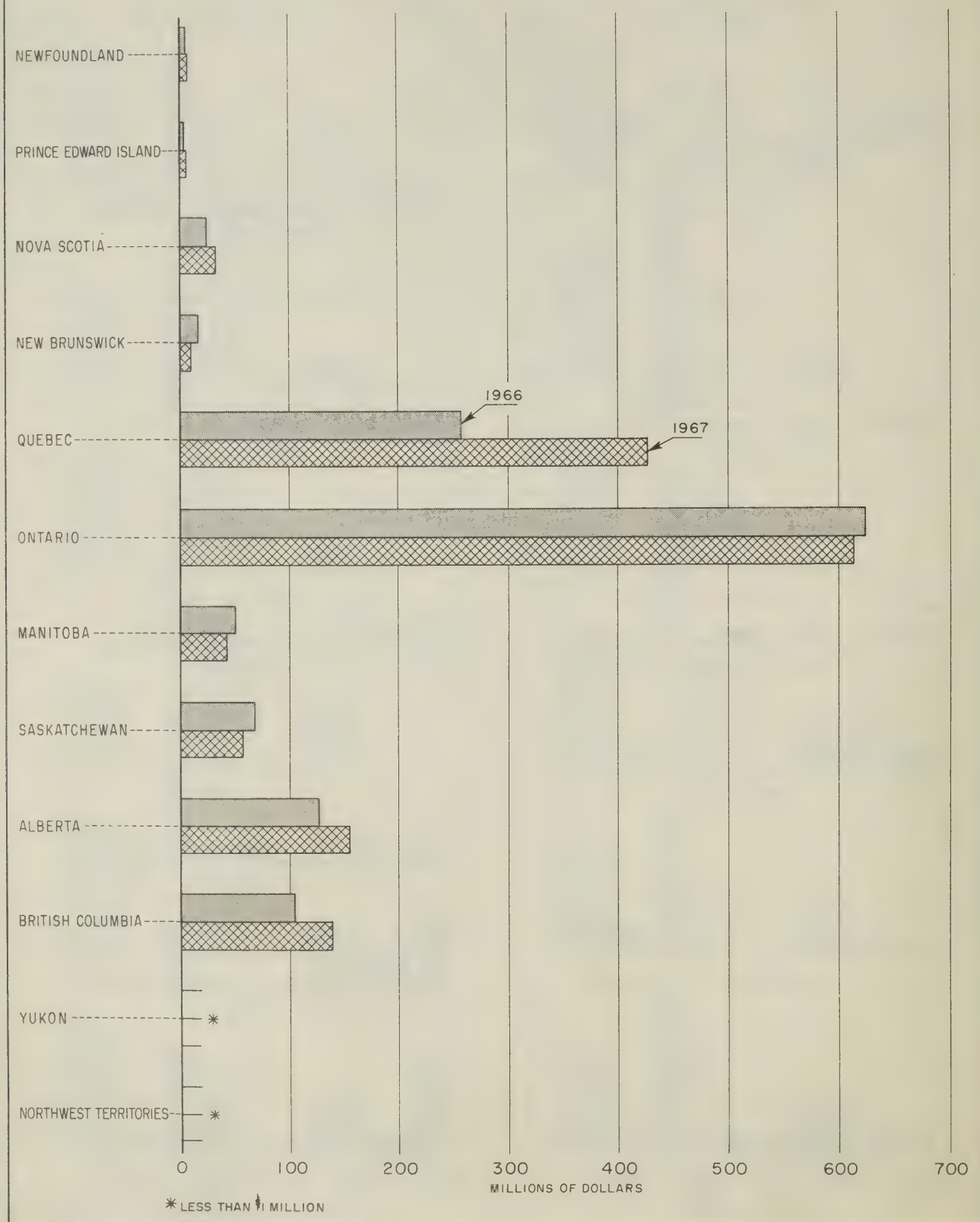
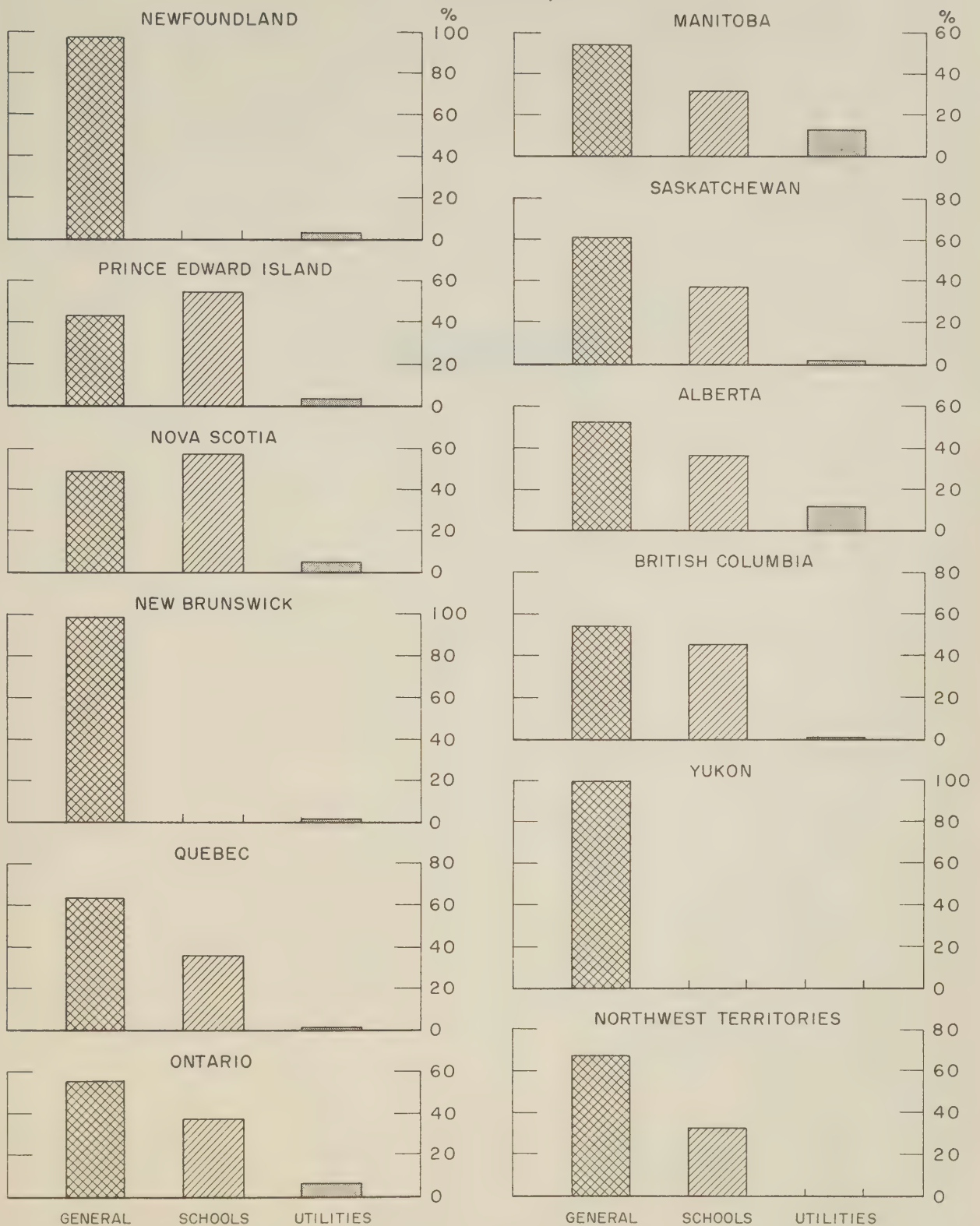


CHART-5

PERCENTAGE OF DEBENTURE DEBT CHARGES BY PURPOSE, BY PROVINCE, 1967



SECTION B

**TABLE 9. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1967**

No.	Functional analysis	Newfoundland					
		Total as per Table 2	Economic analysis				
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	Other
thousands of dollars							
1	General government services	3,081	3,081	—	—	—	—
	Protection of persons and property:						
2	Fire	451	451	—	—	—	—
3	Police, law enforcement and corrections	79	79	—	—	—	—
4	Street lighting	551	551	—	—	—	—
5	Other	149	149	—	—	—	—
6	Total protection of persons and property	1,230	1,230	—	—	—	—
7	Public works	6,375	6,375	—	—	—	—
8	Sanitation and waterworks	4,351	4,351	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services...	9	9	—	—	—	—
10	Hospital care	—	—	—	—	—	—
11	Other	—	—	—	—	—	—
12	Total health	9	9	—	—	—	—
	Social welfare:						
13	Aid to the aged	—	—	—	—	—	—
14	Aid to the unemployed and unemployable	—	—	—	—	—	—
15	Child welfare	—	—	—	—	—	—
16	Other	2	2	—	—	—	—
17	Total social welfare	2	2	—	—	—	—
18	Recreation and community services	1,319	1,319	—	—	—	—
19	Education (excluding debenture debt charges)	—	—	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	1,214	—	—	1,214	—	—
21	Other long-term interest	208	—	—	208	—	—
22	Other	969	—	—	969	—	—
23	Total debt charges	2,391	—	—	2,391	—	—
24	Own enterprises	340	—	—	—	—	340
	Other expenditures:						
25	Provision for Reserves	657	—	—	—	—	657
26	Special projects	—	—	—	—	—	—
27	Other	458	458	—	—	—	—
28	Total other expenditures	1,115	458	—	—	—	657
29	Gross general expenditure (cost of services provided)	20,213	16,825	—	2,391	—	997

**TABLE 9. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1967**

Prince Edward Island						Nova Scotia						No.
Total as per Table 2	Economic analysis					Total as per Table 2	Economic analysis					
	Goods and services	Transfer payments					Goods and services	Transfer payments				
		To persons	Interest on public debt	Other levels	Other			To persons	Interest on public debt	Other levels	Other	
thousands of dollars												
364	364	—	—	—	—	7,850	7,850	—	—	—	—	1
264	264	—	—	—	—	4,380	4,380	—	—	—	—	2
363	363	—	—	—	—	4,896	4,896	—	—	—	—	3
100	100	—	—	—	—	1,119	1,119	—	—	—	—	4
1	1	—	—	—	—	308	308	—	—	—	—	5
728	728	—	—	—	—	10,703	10,703	—	—	—	—	6
699	699	—	—	—	—	5,643	5,643	—	—	—	—	7
470	470	—	—	—	—	11,615	11,615	—	—	—	—	8
1	1	—	—	—	—	710	710	—	—	—	—	9
1	—	—	—	1	—	3,329	—	—	—	3,329	—	10
—	—	—	—	—	—	503	—	—	—	—	503	11
2	1	—	—	1	—	4,542	710	—	—	3,329	503	12
—	—	—	—	—	—	2,196	2,196	—	—	—	—	13
51	—	51	—	—	—	4,907	—	4,907	—	—	—	14
—	—	—	—	—	—	785	785	—	—	—	—	15
—	—	—	—	—	—	104	104	—	—	—	—	16
51	—	51	—	—	—	7,992	3,085	4,907	—	—	—	17
518	518	—	—	—	—	3,787	3,787	—	—	—	—	18
12,343	12,343	—	—	—	—	79,322	79,322	—	—	—	—	19
999	—	—	99	—	—	6,527	—	—	6,527	—	—	20
9	—	—	9	—	—	342	—	—	342	—	—	21
82	—	—	82	—	—	954	—	—	954	—	—	22
1,090	—	—	1,090	—	—	7,823	—	—	7,823	—	—	23
—	—	—	—	—	—	89	—	—	—	—	89	24
106	—	—	—	—	106	1,217	—	—	—	—	1,217	25
—	—	—	—	—	—	—	—	—	—	—	—	26
41	41	—	—	—	—	3,107	3,107	—	—	—	—	27
147	41	—	—	—	106	4,324	3,107	—	—	—	1,217	28
16,412	15,164	51	1,090	1	106	143,690	125,822	4,907	7,823	3,329	1,809	29

**TABLE 9. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1967 — Continued**

No.	Functional analysis	New Brunswick					
		Total as per Table 2	Economic analysis				
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	Other
		thousands of dollars					
1	General government services.....	3,005	3,005	—	—	—	—
	Protection of persons and property:						
2	Fire	3,459	3,459	—	—	—	—
3	Police	2,787	2,787	—	—	—	—
4	Street lighting	807	807	—	—	—	—
5	Other	635	635	—	—	—	—
6	Total protection of persons and property	7,688	7,688	—	—	—	—
7	Public works	9,240	9,240	—	—	—	—
8	Sanitation and waterworks	7,585	7,585	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services	107	107	—	—	—	—
10	Hospital care	—	—	—	—	—	—
11	Other	—	—	—	—	—	—
12	Total health	107	107	—	—	—	—
	Social welfare:						
13	Aid to the aged	—	—	—	—	—	—
14	Aid to the unemployed and unemployable	—	—	—	—	—	—
15	Child welfare	—	—	—	—	—	—
16	Other	14	14	—	—	—	—
17	Total social welfare	14	14	—	—	—	—
18	Recreation and community services	3,770	3,770	—	—	—	—
19	Education (excluding debenture debt charges)	1,316	1,316	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	2,622	—	—	2,622	—	—
21	Other long-term interest	95	—	—	95	—	—
22	Other	433	—	—	433	—	—
23	Total debt charges	3,150	—	—	3,150	—	—
24	Own enterprises	262	—	—	—	—	262
	Other expenditures:						
25	Provision for reserves	10	—	—	—	—	10
26	Special projects	—	—	—	—	—	—
27	Other	1,530	1,530	—	—	—	—
28	Total other expenditures	1,540	1,530	—	—	—	10
29	Gross general expenditure (cost of services provided)	37,677	34,255	—	3,150	—	272

**TABLE 9. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1967 — Continued**

Quebec						Ontario						No.
Total as per Table 2	Economic analysis					Total as per Table 2	Economic analysis					
	Goods and services	Transfer payments					Goods and services	Transfer payments				
		To persons	Interest on public debt	Other levels	Other			To persons	Interest on public debt	Other levels	Other	
thousands of dollars												
91,393	91,393	—	—	—	—	101,215	101,215	—	—	—	—	1
36,218	36,218	—	—	—	—	53,880	53,880	—	—	—	—	2
66,064	66,064	—	—	—	—	95,868	95,868	—	—	—	—	3
8,751	8,751	—	—	—	—	12,128	12,128	—	—	—	—	4
6,988	6,988	—	—	—	—	31,779	31,779	—	—	—	—	5
118,021	118,021	—	—	—	—	193,655	193,655	—	—	—	—	6
91,269	91,269	—	—	—	—	304,759	304,759	—	—	—	—	7
153,785	153,785	—	—	—	—	203,831	203,831	—	—	—	—	8
5,217	5,217	—	—	—	—	19,806	19,806	—	—	—	—	9
1,489	—	—	—	1,489	—	20,793	—	—	—	20,793	—	10
1,462	—	—	—	—	1,462	—	—	—	—	—	—	11
8,168	5,217	—	—	1,489	1,462	40,599	19,806	—	—	20,793	—	12
60	60	—	—	—	—	5,910	5,910	—	—	—	—	13
578	—	578	—	—	—	48,601	—	48,601	—	—	—	14
310	310	—	—	—	—	10,333	10,333	—	—	—	—	15
4,560	1,558	3,002	—	—	—	10,038	10,038	—	—	—	—	16
5,508	1,928	3,580	—	—	—	74,882	26,281	48,601	—	—	—	17
37,287	37,287	—	—	—	—	90,340	90,340	—	—	—	—	18
702,280	702,280	—	—	—	—	1,197,903	1,197,903	—	—	—	—	19
156,821	—	—	156,821	—	—	131,529	—	—	131,529	—	—	20
818	—	—	818	—	—	861	—	—	861	—	—	21
5,193	—	—	5,193	—	—	11,845	—	—	11,845	—	—	22
162,832	—	—	162,832	—	—	144,235	—	—	144,235	—	—	23
—	—	—	—	—	—	11,982	—	—	—	—	11,982	24
3,577	—	—	—	—	3,577	17,869	—	—	—	—	17,869	25
—	—	—	—	—	—	3,907	3,907	—	—	—	—	26
207,707	207,707	—	—	—	—	50,800	50,800	—	—	—	—	27
211,284	207,707	—	—	—	3,577	72,576	54,707	—	—	—	17,869	28
1,581,827	1,408,887	3,580	162,832	1,489	5,039	2,435,977	2,192,497	48,601	144,235	20,793	29,851	29

**TABLE 9. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1967 — Continued**

No.	Functional analysis	Manitoba					
		Total as per Table 2	Economic analysis				
			Goods and services	Transfer analysis			
				To persons	Interest on public debt	Other levels	Other
		thousands of dollars					
1	General government services	10,497	10,497	—	—	—	—
	Protection of persons and property:						
2	Fire	8,138	8,138	—	—	—	—
3	Police, law enforcement and corrections	8,865	8,865	—	—	—	—
4	Street lighting	1,597	1,597	—	—	—	—
5	Other	443	443	—	—	—	—
6	Total protection of persons and property	19,043	19,043	—	—	—	—
7	Public works	35,048	35,048	—	—	—	—
8	Sanitation and waterworks	16,812	16,812	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services ...	1,457	1,457	—	—	—	—
10	Hospital care	308	—	—	—	308	—
11	Other	170	—	—	—	—	170
12	Total health	1,935	1,457	—	—	308	170
	Social welfare:						
13	Aid to the aged	11	11	—	—	—	—
14	Aid to the unemployed and unemployable	3,858	—	3,858	—	—	—
15	Child welfare	25	25	—	—	—	—
16	Other	246	246	—	—	—	—
17	Total social welfare	4,140	282	3,858	—	—	—
18	Recreation and community services	9,419	9,419	—	—	—	—
19	Education (excluding debenture debt charges)	115,186	115,186	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	13,326	—	—	13,326	—	—
21	Other long-term interest	—	—	—	—	—	—
22	Other	1,117	—	—	1,117	—	—
23	Total debt charges	14,443	—	—	14,443	—	—
24	Own enterprises	1,926	—	—	—	—	1,926
	Other expenditures:						
25	Provision for reserves	3,281	—	—	—	—	3,281
26	Special projects	—	—	—	—	—	—
27	Other	5,412	5,412	—	—	—	—
28	Total other expenditures	8,693	5,412	—	—	—	3,281
29	Gross general expenditure (cost of services provided)	237,142	213,156	3,858	14,443	308	5,377

**TABLE 9. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1967 — Continued**

Saskatchewan						Alberta						No.
Total as per Table 2	Economic analysis					Total as per Table 2	Economic analysis					
	Goods and services	Transfer payments					Goods and services	Transfer payments				
		To persons	Interest on public debt	Other levels	Other			To persons	Interest on public debt	Other levels	Other	
thousands of dollars												
12,042	12,042	—	—	—	—	17,240	17,240	—	—	—	—	1
4,706	4,706	—	—	—	—	10,695	10,695	—	—	—	—	2
5,961	5,961	—	—	—	—	12,657	12,657	—	—	—	—	3
1,889	1,889	—	—	—	—	2,263	2,263	—	—	—	—	4
1,614	1,614	—	—	—	—	8,281	8,281	—	—	—	—	5
14,170	14,170	—	—	—	—	33,896	33,896	—	—	—	—	6
51,756	51,756	—	—	—	—	82,581	82,581	—	—	—	—	7
16,922	16,922	—	—	—	—	37,157	37,157	—	—	—	—	8
980	980	—	—	—	—	4,947	4,947	—	—	—	—	9
5,452	—	—	—	5,452	—	11,575	—	—	—	11,575	—	10
852	—	—	—	—	852	—	—	—	—	—	—	11
7,284	980	—	—	5,452	852	16,522	4,947	—	—	11,575	—	12
525	525	—	—	—	—	231	231	—	—	—	—	13
2,167	—	2,167	—	—	—	189	—	189	—	—	—	14
—	—	—	—	—	—	—	—	—	—	—	—	15
168	168	—	—	—	—	6,663	477	6,186	—	—	—	16
2,860	693	2,167	—	—	—	7,083	708	6,375	—	—	—	17
11,240	11,240	—	—	—	—	24,037	24,037	—	—	—	—	18
142,784	142,784	—	—	—	—	268,577	268,577	—	—	—	—	19
13,287	—	—	13,287	—	—	27,150	—	—	27,150	—	—	20
283	—	—	283	—	—	—	—	—	—	—	—	21
1,211	—	—	1,211	—	—	452	—	—	452	—	—	22
14,781	—	—	14,781	—	—	27,602	—	—	27,602	—	—	23
793	—	—	—	—	793	2,798	—	—	—	—	2,798	24
4,451	—	—	—	—	4,451	4,039	—	—	—	—	4,039	25
—	—	—	—	—	—	—	—	—	—	—	—	26
3,496	3,496	—	—	—	—	7,286	7,286	—	—	—	—	27
7,947	3,496	—	—	—	4,451	11,325	7,286	—	—	—	4,039	28
282,579	254,083	2,167	14,781	5,452	6,096	528,818	476,429	6,375	27,602	11,575	6,837	29

**TABLE 9. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1967 — Continued**

No.	Functional analysis	British Columbia					
		Total as per Table 2	Economic analysis				
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	Other
			thousands of dollars				
1	General government services.....	21, 181	21, 181	—	—	—	—
	Protection of persons and property:						
2	Fire	15, 405	15, 405	—	—	—	—
3	Police, law enforcement and corrections	22, 239	22, 239	—	—	—	—
4	Street lighting	2, 485	2, 485	—	—	—	—
5	Other	9, 376	9, 376	—	—	—	—
6	Total protection of persons and property	49, 505	49, 505	—	—	—	—
7	Public works	49, 023	49, 023	—	—	—	—
8	Sanitation and waterworks	45, 209	45, 209	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services	3, 682	3, 682	—	—	—	—
10	Hospital care	875	—	—	—	875	—
11	Other	189	—	—	—	—	189
12	Total health	4, 746	3, 682	—	—	875	189
	Social welfare:						
13	Aid to the aged	1, 816	1, 816	—	—	—	—
14	Aid to the unemployed and unemployable	34, 890	—	34, 890	—	—	—
15	Child welfare	—	—	—	—	—	—
16	Other	1, 458	1, 458	—	—	—	—
17	Total social welfare	38, 164	3, 274	34, 890	—	—	—
18	Recreation and community services	34, 004	34, 004	—	—	—	—
19	Education (excluding debenture debt charges)	277, 697	277, 697	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	31, 434	—	—	31, 434	—	—
21	Other long-term interest	—	—	—	—	—	—
22	Other	1, 462	—	—	1, 462	—	—
23	Total debt charges	32, 896	—	—	32, 896	—	—
24	Own enterprises	139	—	—	—	—	139
	Other expenditures:						
25	Provision for reserves	11, 453	—	—	—	—	11, 453
26	Special projects	—	—	—	—	—	—
27	Other	6, 674	6, 674	—	—	—	—
28	Total other expenditures	18, 127	6, 674	—	—	—	11, 453
29	Gross general expenditure (cost of services provided)	570, 691	490, 249	34, 890	32, 896	875	11, 781

**TABLE 9. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1967 — Continued**

Yukon						Northwest Territories						No.
Total as per Table 2	Economic analysis					Total as per Table 2	Economic analysis					
	Goods and services	Transfer payments					Goods and services	Transfer payments				
		To persons	Interest on public debt	Other levels	Other			To persons	Interest on public debt	Other levels	Other	
thousands of dollars												
218	218	—	—	—	—	620	620	—	—	—	—	1
94	94	—	—	—	—	37	37	—	—	—	—	2
6	6	—	—	—	—	—	—	—	—	—	—	3
15	15	—	—	—	—	19	19	—	—	—	—	4
14	14	—	—	—	—	7	7	—	—	—	—	5
129	129	—	—	—	—	63	63	—	—	—	—	6
108	108	—	—	—	—	289	289	—	—	—	—	7
212	212	—	—	—	—	398	398	—	—	—	—	8
10	10	—	—	—	—	1	1	—	—	—	—	9
—	—	—	—	—	—	15	—	—	—	15	—	10
—	—	—	—	—	—	—	—	—	—	—	—	11
10	10	—	—	—	—	16	1	—	—	15	—	12
—	—	—	—	—	—	—	—	—	—	—	—	13
—	—	—	—	—	—	—	—	—	—	—	—	14
—	—	—	—	—	—	—	—	—	—	—	—	15
—	—	—	—	—	—	—	—	—	—	—	—	16
—	—	—	—	—	—	—	—	—	—	—	—	17
41	41	—	—	—	—	268	268	—	—	—	—	18
186	186	—	—	—	—	789	789	—	—	—	—	19
36	—	—	36	—	—	45	—	—	45	—	—	20
—	—	—	—	—	—	—	—	—	—	—	—	21
—	—	—	—	—	—	1	—	—	1	—	—	22
36	—	—	36	—	—	46	—	—	46	—	—	23
—	—	—	—	—	—	5	—	—	—	—	5	24
1	—	—	—	—	1	32	—	—	—	—	32	25
—	—	—	—	—	—	—	—	—	—	—	—	26
12	12	—	—	—	—	—	—	—	—	—	—	27
13	12	—	—	—	1	32	—	—	—	—	32	28
953	916	—	36	—	1	2,526	2,428	—	46	15	37	29

**TABLE 9. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1967 — Concluded**

No.	Functional analysis	Canada total					
		Total as per Table 2	Economic analysis				
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	Other
			thousands of dollars				
1	General government services.....	268,706	268,706	—	—	—	—
	Protection of persons and property:						
2	Fire	137,727	137,727	—	—	—	—
3	Police, law enforcement and corrections	219,785	219,785	—	—	—	—
4	Street lighting	31,724	31,724	—	—	—	—
5	Other	59,595	59,595	—	—	—	—
6	Total protection of persons and property	448,831	448,831	—	—	—	—
7	Public works	636,790	636,790	—	—	—	—
8	Sanitation and waterworks	498,347	498,347	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services	36,927	36,927	—	—	—	—
10	Hospital care	43,837	—	—	—	43,837	—
11	Other	3,176	—	—	—	—	3,176
12	Total health	83,940	36,927	—	—	43,837	3,176
	Social welfare:						
13	Aid to the aged	10,749	10,749	—	—	—	—
14	Aid to the unemployed and unemployable	95,241	—	95,241	—	—	—
15	Child welfare	11,453	11,453	—	—	—	—
16	Other	23,253	14,065	9,188	—	—	—
17	Total social welfare	140,696	36,267	104,429	—	—	—
18	Recreation and community services	216,030	216,030	—	—	—	—
19	Education (excluding debenture debt charges)	2,798,383	2,798,383	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	384,990	—	—	384,990	—	—
21	Other long-term interest	2,616	—	—	2,616	—	—
22	Other	23,719	—	—	23,719	—	—
23	Total debt charges	411,325	—	—	411,325	—	—
24	Own enterprises	18,334	—	—	—	—	18,334
	Other expenditures:						
25	Provision for reserves	46,693	—	—	—	—	46,693
26	Special projects	3,907	3,907	—	—	—	—
27	Other	286,523	286,523	—	—	—	—
28	Total other expenditures	337,123	290,430	—	—	—	46,693
29	Gross general expenditure (cost of services provided)	5,858,505	5,230,711	104,429	411,325	43,837	68,203

SECTION C

TABLE 10. Consolidated Assets,¹ by Provinces, 1967

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
thousands of dollars						
1	Cash	1,482	176	4,647	1,901	51,570
2	Investments	2,331	4,830	12,823	8,417	87,873
	Accounts receivable:					
3	Sundry (gross)	2,312	441	14,467	4,210	66,998
4	Due from federal government	287	1	694	—	8,334
5	Due from provincial governments	1,302	14	4,150	9	60,446 ⁴
6	Due from special districts	—	—	—	—	—
7	Taxes receivable (gross)	3,465	1,386	14,685	279	118,252
8	Property acquired for taxes (gross)	—	1	556	60	672
9	General fixed assets (gross)	96,746	38,183	371,615	144,224	3,365,410
10	Due from other boards and commissions	—	—	—	—	72,797 ⁶
11	Due from trust funds	—	—	—	—	—
12	Other assets	3,632	709	6,916	4,325	134,498
13	Total assets	111,557	45,741	430,553	163,425	3,966,850
14	Deficits and/or extraordinary expenses capitalized	1,896	104	11,093	150	64,837
15	Totals	113,453	45,845	441,646	163,575	4,031,687

¹ Interfund balances, inter-municipal accounts receivable eliminated.² Data for Quebec schools not available.³ See text, Ontario.TABLE 11. Consolidated Liabilities,¹ by Provinces, 1967

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
thousands of dollars						
1	Bank overdrafts and temporary loans	17,772	1,741	34,752	11,299	155,122
	Accounts payable:					
2	Sundry	4,399	335	5,162	2,671	120,828
3	Due to federal government	—	18	11	—	165
4	Due to provincial governments	524	5	293	9	18,791
5	Due to special districts	—	—	—	—	—
6	Debenture debt (gross)	26,185	14,999	139,650	57,153	2,185,612 ⁶
	Other long-term indebtedness:					
7	Due to province	5,382	4	1,284	—	—
8	Due to federal government enterprises	5,327	28	—	—	—
9	Other	4,115	1	4,181	5,805	6,624
10	Due to other boards and commissions	—	—	—	—	—
11	Due to trust funds	—	—	141	—	—
12	Other liabilities	3,257	67	6,316	1,961	104,180 ¹⁰
13	Total liabilities	66,961	17,198	191,790	78,898	2,591,322
14	Surplus (including reserves and investment in capital assets)	46,492	28,647	249,856	84,677	1,440,365
15	Totals	113,453	45,845	441,646	163,575	4,031,687

¹ Interfund balances, inter-municipal accounts payable eliminated.² Data for Quebec schools not available.³ See text, Ontario.⁴ Includes treasury bills 211 in Alberta.⁵ Territorial government.

TABLE 10. Consolidated Assets,¹ by Provinces, 1967

Ont. ³	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total ²	No.
thousands of dollars									
71,012	38,335	32,447	29,980	19,555	251,105	36	313	251,454	1
287,574	26,380	45,682	50,053	137,206	663,169	100	—	663,269	2
72,749	11,754	20,309	26,364	9,659	229,263	32	238	229,533	3
7,688	1,146	421	1,565	873	21,009	34	15	21,058	4
92,182	28,699	11,875	9,592	8,736	217,005	36 ⁵	228 ⁵	217,269	5
—	20	70	—	823	913	—	—	913	6
101,736	22,890	17,491	31,127	7,903	319,214	132	204	319,550	7
3,022	—	4,947	5,081	1,408	15,747	—	31	15,778	8
3,714,755	525,582	727,078	1,427,835	1,249,917	11,661,345	2,645	8,458	11,672,448	9
—	—	—	—	—	72,797	—	—	72,797	10
—	20	26	12	693	751	—	—	751	11
121,329	13,600	34,388	42,489	19,542	381,428	4	470	381,902	12
4,472,047	668,426	894,734	1,624,098	1,456,315	13,833,746	3,019	9,957	13,846,722	13
42,690	—	297	1,913	16,401	139,381	—	162	139,543	14
4,514,737	668,426	895,031	1,626,011	1,472,716	13,973,127	3,019	10,119	13,986,265	15

⁴ Includes 43,787 due from province to Montreal Metropolitan Boulevard Fund.⁵ Territorial government.⁶ Amount recoverable from municipalities, other than the City of Montreal, served by the Montreal Transportation Commission applicable to redemption of debt incurred for the construction and equipment of the Metro System — 72,797.**TABLE 11. Consolidated Liabilities,¹ by Provinces, 1967**

Ont. ³	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total ²	No.
thousands of dollars									
183,348	45,981	14,453	27,259	20,473	512,200	—	427	512,627	1
84,717	14,828	13,778	27,782	18,647	293,147	65	509	293,721	2
3,364	74	23	29	1,349	5,033	—	—	5,033	3
3,805	650	1,037	1,459 ⁴	112	26,685	—	32 ⁵	26,717	4
—	—	112	36	40	188	—	—	188	5
2,820,808	292,342	269,699	686,030	729,074 ⁷	7,221,552	853	877	7,223,282	6
72,386 ⁸	152	2,756	11	1,633	83,608	—	—	83,608	7
19,741 ⁹	—	—	—	172	25,268	—	—	25,268	8
19,160	2,053	—	1,328	2,834	46,101	—	287	46,388	9
20,824	—	—	—	—	20,824	—	—	20,824	10
—	54	29	5,104	901	6,229	—	—	6,229	11
55,451	14,179	13,661	20,938	17,344	237,354	37	306	237,697	12
3,283,604	370,313	315,548	769,976	792,579	8,478,189	955	2,438	8,481,582	13
1,231,133	298,113	579,483	856,035	680,137	5,494,938	2,064	7,681	5,504,683	14
4,514,737	668,426	895,031	1,626,011	1,472,716	13,973,127	3,019	10,119	13,986,265	15

⁶ Includes 43,570 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.⁷ Includes 625 short-term capital borrowings, B.C.⁸ Due to Ontario Water Resources Commission, 62,961.⁹ Due to Central Mortgage and Housing Corporation and are largely for loans for sewer installations, Ontario.¹⁰ Includes 72,797. Same as footnote 6, Table 10, Quebec.

TABLE 12. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1967

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Total liabilities reported for municipalities by the Departments of Municipal Affairs	114, 591	...	445, 610	167, 892
Additions:					
Liabilities not included in departmental reports on municipalities:					
2	Local school authorities	—	...	—	—
3	Municipal enterprises	—	...	28, 006	5, 825
4	Special municipal activities (see commentary on assets and liabilities)	43	...	—	—
5	Other	1, 835 ²	...	—	4, 999 ³
Deductions:					
6	Inter-municipal eliminations	—	...	334	8
7	Interfund eliminations	3, 016	...	19, 480	9, 185
8	Trust funds .....	..	...	12, 156	5, 948
9	Duplication of debt	—	—	—	—
10	Surplus, reserves and investment in capital assets	46, 492	...	249, 856	84, 677
11	Total consolidated liabilities (per Table 11, item 13)	66, 961	17, 198⁴	191, 790	78, 898
12	Sinking funds	63	3, 116	3, 817	4, 241
13	Adjustment re: elimination of utility debt	— 981	— 5	— 1, 378	— 4, 642
14	Total direct debt (per Table 16, item 7)	65, 917	14, 077	186, 595	70, 015

¹ Debenture debt Montreal Transportation Commission.

² Sinking fund — City of St. John's. Also reserves for Accounts and taxes receivable to gross assets.

TABLE 13. Analysis of Debenture Debt, by Purpose, by Provinces, 1967

No.		Nfld.		P.E.I.		N.S.		N.B.		Que.		Ont.	
		Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund
		thousands of dollars											
1	General	16, 032	9, 893	2, 110	7, 387	62, 694	4, 773	48, 081 ¹	5, 909	2, 029, 357		791, 526	626, 645
2	Schools .....	...	...	1, 628	3, 593	63, 387	—	—	—	²	²	230, 291 ³	
												651, 488	267, 007
												230, 291	
3	Sub-totals	16, 032	9, 893	3, 738	10, 980	126, 081	4, 773	48, 081	5, 909	2, 029, 357		1, 443, 014	893, 652
	Utilities:												
4	Electric light and power	260	—	281	—	491	—	1, 975	865	...	...	99, 803	—
5	Gas supply systems .....	...	...	—	—	...	...	—	—	...	...	3, 868	—
6	Transit systems .....	—	—	—	—	...	...	—	—	...	43, 570	85, 892	22, 182
7	Telephone systems .....	...	...	—	—	...	...	—	—	...	...	5, 918	—
8	Central heating .....	...	...	—	—	...	...	—	—	...	...	—	—
9	Ferries .....	...	...	—	—	210	—	—	—	...	...	—	—
10	Airports .....	...	...	—	—	...	...	—	—	...	...	—	—
11	Housing .....	...	...	—	—	5, 197	—	82	—	...	...	9, 386	—
12	Parking authorities .....	...	...	—	—	...	...	—	—	...	...	15, 052	—
										19, 750			
13	Other	—	—	—	—	2, 898	—	241	—	40, 153	52, 782	11, 750	—
										19, 750			
14	Sub-totals	260	—	281	—	8, 796	—	2, 298	865	40, 153	96, 352	231, 669	22, 182
15	Unclassified	—	—	—	—	—	—	—	—	—	—	—	—
										2, 049, 107		230, 291	
16	Total debenture debt	16, 292	9, 893	4, 019	10, 980	134, 877	4, 773	50, 379	6, 774	40, 153	96, 352	1, 674, 683	915, 834

¹ Includes some electric light for city of Moncton, N.B.

² Data for Quebec schools not available.

TABLE 12. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1967

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
4,025,127	4,989,766	504,587	648,649	1,226,308	1,096,319	1
...	230,291	194,672	305,465	503,505	280,448	2
122,305 ¹	—	—	—	—	206,574	3
—	—	—	—	21,783	687	4
—	—	57,428	—	—	—	5
11,404	141,469	936	37	95	21,074	6
104,341	563,851	3,327	40,944	49,206	83,947	7
—	—	83,997	18,101	76,284	6,291	8
—	—	—	—	—	—	9
1,440,365	1,231,133	298,114	579,484	856,035	680,137	10
2,591,322	3,283,604	370,313	315,548	769,976	792,579	11
5,618	231,883	30,267	25,175	5,295	68,133	12
- 3,643	—	76	114	- 7,014	- 3,885	13
2,582,061	3,051,721	340,122	290,487	757,667	720,561	14

¹ Added from city reports.⁴ Compiled by Dominion Bureau of Statistics, P.E.I.**TABLE 13. Analysis of Debenture Debt, by Purpose, by Provinces, 1967**

Man.		Sask.		Alta.		B.C.		Sub-total serial and sinking fund	Yukon		N.W.T.		Total serial and sinking fund	No.
Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund		Serial	Sinking fund	Serial	Sinking fund		
thousands of dollars														
98, 944	67, 129	11, 765 106, 184 | 66, 394		21, 783 350, 245 | 6, 517		280, 365	155, 655	4, 769, 388	853	—	596 ²	—	4, 770, 837	1
84, 817	7, 497	59, 993 11, 942 | 11, 420		200, 880 35, 068 | —		284, 088	5, 862	1, 918, 961	...	...	281	...	1, 919, 242	2
183, 761	74, 626	71, 758 118, 126 | 77, 814		222, 663 385, 313 | 6, 517		564, 453	161, 517	6, 688, 349	853	—	877	—	6, 690, 079	3
4, 776	22, 900	74	—	33, 300	1, 050	1, 903	—	167, 678	...	...	...	...	167, 678	4
—	—	—	—	2, 629	—	—	—	6, 497	...	...	...	...	6, 497	5
4, 770	800	435	1, 492	9, 444	—	41	—	168, 626	...	...	...	...	168, 626	6
—	—	—	—	23, 060	1, 900	215	—	31, 093	...	...	...	...	31, 093	7
709	—	—	—	—	—	—	—	709	...	...	...	...	709	8
—	—	—	—	—	—	—	—	210	...	...	...	...	210	9
—	—	—	—	154	—	1	288	443	...	...	...	...	443	10
—	—	—	—	—	—	—	—	14, 665	...	...	...	...	14, 665	11
—	—	—	—	—	—	—	—	15, 052	...	...	...	...	15, 052	12
—	—	—	—	—	—	656	—	128, 230	...	...	...	...	128, 230	13
10, 255	23, 700	509	1, 492	68, 587	2, 950	2, 816	288	533, 203	...	...	—	—	533, 203	14
—	—	—	—	—	—	—	—	—	—	—	—	—	—	15
194, 016	98, 326	71, 758 118, 635 | 79, 306		222, 663 453, 900 | 9, 467		567, 269	161, 805	7, 221, 552	853 ⁴	—	877	—	7, 223, 282	16

³ Roman Catholic separate schools and public schools in unorganized areas, Ontario.⁴ Whitehorse only, Yukon.

TABLE 14. Changes in Gross Debenture Debt during 1967

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
		thousands of dollars				
1	Gross debenture debt as at December 31, 1966	25,349	13,641	129,890	84,146	1,964,168
2	Debentures sold during 1967	2,000	1,724	18,828	10,557	344,299
3	Debentures retired during 1967	1,164	366	9,068	37,550	122,855
4	Gross debenture debt as at December 31, 1967	26,185	14,999	139,650	57,153	2,185,612
5	Unclassified	—	—	—	—	960,444
6	Classified	26,185	14,999	139,650	57,153	1,225,168

¹ Data for Quebec schools not available.² Data not available for B.C. schools and improvement districts.**TABLE 15. Analysis of Debenture Debt classified by Place of Payment, by Provinces, 1967**

No.	Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
		thousands of dollars				
1	Canada only	23,703	14,999	135,618	57,153	620,115
2	England only	—	—	—	—	3,140
3	England and Canada	—	—	—	—	503
4	U.S.A. only	2,482	—	2,742	—	588,036
5	U.S.A. and Canada	—	—	1,290	—	8,874
6	England, U.S.A. and Canada	—	—	—	—	—
7	Switzerland only	—	—	—	—	4,500
8	Totals	26,185	14,999	139,650	57,153	1,225,168

¹ Data for Quebec schools not available.**TABLE 16. Direct Debt, by Provinces, Before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1967**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
		thousands of dollars				
	Direct debt					
1	Debenture debt	26,185	14,999	139,650	57,153	2,185,612
2	Deduct sinking funds	63	3,116	3,817	4,241	5,618
3	Item 1 less item 2	26,122	11,883	135,833	52,912	2,179,994
4	Temporary loans and overdrafts	17,707	1,752	34,362	11,299	153,864
5	Accounts and other payables	18,843	375	10,355	3,843	145,193
6	Other liabilities	3,245	67	6,045	1,961	103,010
7	Total direct debt less sinking funds	65,917	14,077	186,595	70,015	2,582,061

¹ Data for Quebec schools not available. Includes 43,570 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

TABLE 14. Changes in Gross Debenture Debt during 1967

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
2,517,632	275,789	254,137	624,408	665,412	6,554,572	883	936	6,556,391	1
434,015	35,574	29,894	96,953	109,134	1,082,978	—	33	1,083,011	2
130,839	19,021	14,332	35,331	45,472 ²	415,998 ³	30	92	416,120 ³	3
2,820,808	292,342	269,699	686,030	729,074	7,221,552	853	877	7,223,282	4
—	—	—	—	—	960,444	—	—	960,444	5
2,820,808	292,342	269,699	686,030	729,074	6,261,108	853	877	6,262,838	6

³ Information not complete, B.C.**TABLE 15. Analysis of Debenture Debt classified by Place of Payment, by Provinces, 1967**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
2,471,008	250,232	245,469	663,388	635,754	5,117,439	853	877	5,119,169	1
—	—	—	—	—	3,140	—	—	3,140	2
—	—	—	—	552	1,055	—	—	1,055	3
348,899	40,210	24,230	22,642	82,000	1,111,241	—	—	1,111,241	4
901	—	—	—	10,176	21,241	—	—	21,241	5
—	1,900	—	—	592	2,492	—	—	2,492	6
—	—	—	—	—	4,500	—	—	4,500	7
2,820,808	292,342	269,699	686,030	729,074	6,261,108	853	877	6,262,838	8

TABLE 16. Direct Debt, by Provinces, Before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1967

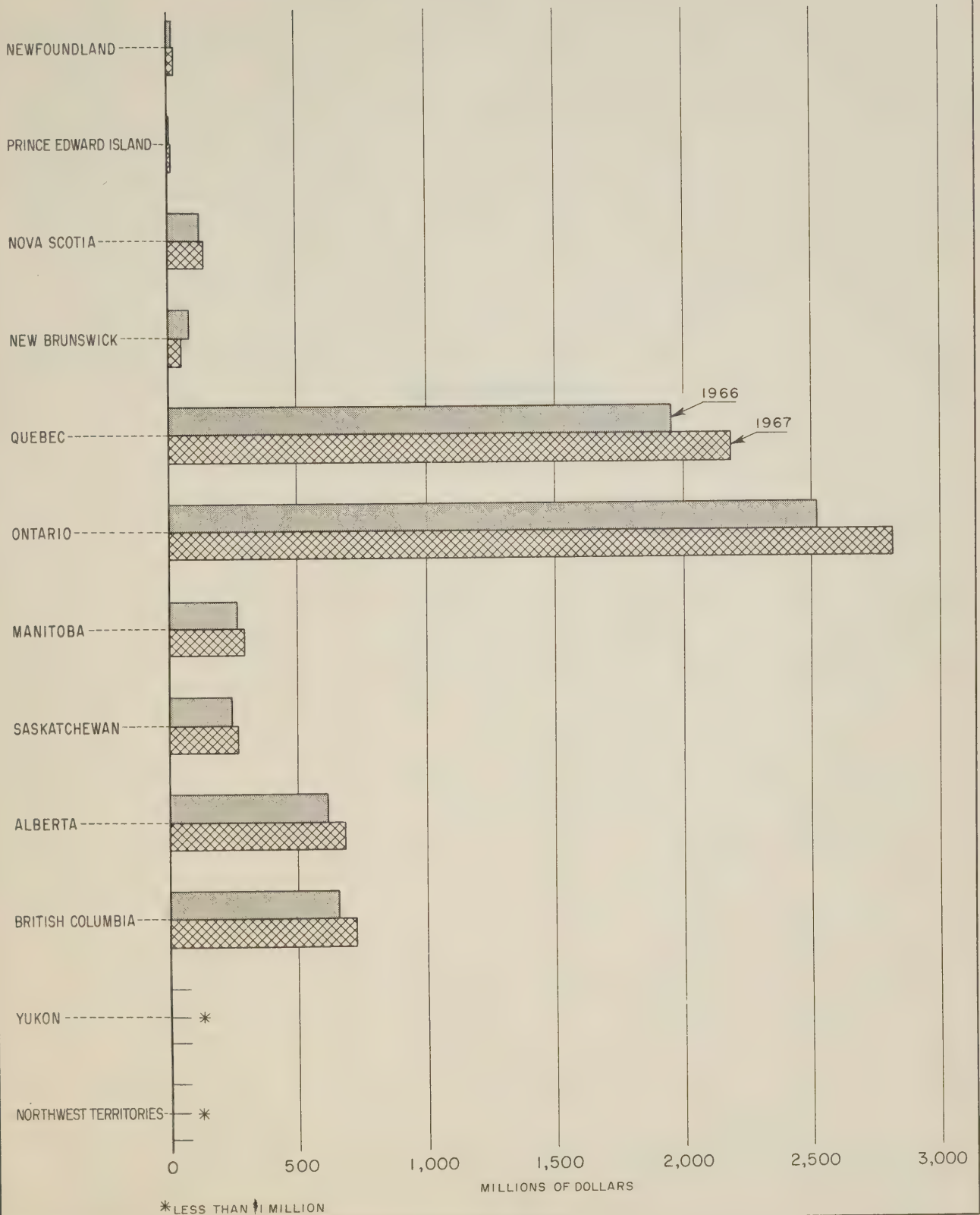
Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
2,820,808	292,342	269,699	686,030	729,074	7,221,552	853	877	7,223,282	1
231,883	30,267	25,175	5,295	68,133	377,608	—	—	377,608	2
2,588,925	262,075	244,524	680,735	660,941	6,843,944	853	877	6,845,674	3
183,348	45,981	14,453	27,179	20,473	510,418	—	427	510,845	4
221,344	17,887	17,740	28,144	23,615	487,339	65	828	488,232	5
58,104	14,179	13,770	21,609	15,532	237,522	37	307	237,866	6
3,051,721	340,122	290,487	757,667	720,561	8,079,223	955	2,439	8,082,617	7

TABLE 17. Trust and Agency Funds¹ by Provinces, 1967

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.
thousands of dollars							
Assets							
Cash .....	..	21	—	68	..	..	1,859
Investments .....	..	530	12,006	5,787	..	..	81,294
Due from other funds.....	..	—	140	—	..	..	54
Other Assets .....	..	3	10	93	..	..	790
Total assets .....	..	554	12,156	5,948	..	..	83,997
Liabilities							
Accounts payable .....	..	11	—	—	..	..	130
Due to other funds .....	..	—	—	—	..	..	20
Other liabilities .....	..	—	—	—	..	..	—
Trust and agency fund balances .....	..	543	12,156	5,948	..	..	83,847
Total liabilities .....	..	554	12,156	5,948	..	..	83,997
	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
thousands of dollars							
Assets							
Cash	195	144	1,287	3,574	—	—	3,574
Investments	17,005	65,217	2,909	184,748	—	—	184,748
Due from other funds	29	5,104	901	6,228	—	—	6,228
Other assets	872	5,819	1,194	8,781	—	—	8,781
Total assets	18,101	76,284	6,291	203,331	—	—	203,331
Liabilities							
Accounts payable	35	36	4	216	—	—	216
Due to other funds	26	12	693	751	—	—	751
Other liabilities	109	2,679	1,075	3,863	—	—	3,863
Trust and agency fund balances	17,931	73,557	4,519	198,501	—	—	198,501
Total liabilities	18,101	76,284	6,291	203,331	—	—	203,331

¹ Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 10 and 11, and are presented here for additional information only. See commentary, page 8.

CHART - 6

GROSS DEBENTURE DEBT,
BY PROVINCES, 1966-1967

SECTION D

TABLE 18. Population and Area of Organized Municipalities, and of Provinces, 1967

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
1	Population of organized municipalities (in thousands):					
2	1966 Census	212	109	756	595	5,781
3	1967 assessed or other estimate	320	109	756	617	..
4	Population of the province, as of June 1 (in thousands):					
5	1966 Census	458	109	756	598	5,781
6	1967 estimate by Census Division	500	109	757	620	5,868
7	Total area of organized municipalities (thousands of acres) ..	..	..	13,712	..	27,314
8	Total area of province (thousands of acres)	99,958	1,398	13,712	18,147	380,710

¹ Dawson and Whitehorse only.**TABLE 19. Assessed Valuations on which Taxes are Levied for General Purposes, and Exemptions, by Provinces, 1967**

No.		Nfld. ¹	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Assessed valuations on which taxes are levied²				
1	Real property:				
2	Buildings and improvements .....	..	..	—	..
3	Land .....	..	..	—	..
4	Total real property	16,678	117,641	1,271,129	..
5	Personal .....	..	14,137	164,214	..
6	Business	7,370	30,473	..	..
7	Other .....	..	2,685	115,183	..
8	Total for general purposes	24,048	164,936	1,550,526	1,652,515
	Assessed valuations exempt from taxation³				
9	Real property:				
10	Buildings and improvements .....	..	..	..	..
11	Land .....	..	..	—	..
12	Total real property .....	..	..	783,756	..
13	Other .....	..	..	9,985 ⁴	..
14	Total exemptions .....	..	..	793,741	..
15	Government property:				
16	Federal .....	..	..	250,109	..
17	Provincial .....	..	..	103,405	..
18	Municipal .....	..	..	160,228	..
19	Total government property .....	..	..	513,742	..
20	Non-government property .....	..	..	279,999	..
21	Total exemptions .....	..	..	793,741	..

¹ Majority of municipalities do not levy real property taxes; where such taxes are levied assessment is based largely on rental values. Figures shown are for city of St. John's only.² The methods of assessment employed by municipalities within a province and between provinces are not always consistent.³ Includes 87,916 railway roadway, gas and oil pipelines, mining plant and equipment, Saskatchewan.⁴ Includes assessment of utilities, Alberta.

TABLE 18. Population and Area of Organized Municipalities, and of Provinces, 1967

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
6,961	894	925	1,310	1,312	18,855	6 ¹	10 ²	18,871	1
6,757	884	930	1,453	1,532	13,358	6 ¹	10 ²	13,374	2
6,961	922	925	1,332	1,629	19,471	14	29	19,514	3
7,149	963	958	1,490	1,947	20,361	15	29	20,405	4
..	18,467	79,471	163,382	1,663	304,009	11	..	304,020	5
264,052	160,640	161,088	163,382	234,403	1,497,490	132,529	835,139	2,465,158	6

² Hay River, Yellowknife, Fort Smith and Inuvik.

TABLE 19. Assessed Valuations on which Taxes are Levied for General Purposes, and Exemptions by Provinces, 1967

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
..	8,862,590	955,467	688,401 ³	1,751,973 ⁴	4,241,030	..	..	1
..	3,204,997	634,062	922,702	1,093,755	2,191,916	..	..	2
..	12,067,587	1,589,529	1,611,103	2,845,728	6,432,946	..	..	3
..	...	22,444	...	...	...	..	..	4
..	1,513,237	75,199	94,676	110,333	..	..	..	5
..	—	—	681 ⁵	—	—	..	..	6
17,430,740	13,580,824⁶	1,687,172	1,706,460	2,956,061	6,432,946	..	..	7
..	2,143,084	..	624,004	556,062	3,289,689	..	..	8
..	688,530	..	78,939	132,977	410,590	..	..	9
..	2,831,614	..	702,943	689,039	3,700,279	..	..	10
..	5,917	..	—	—	—	..	..	11
..	2,937,531⁹	388,248	702,943	689,039⁹	3,700,279	..	..	12
..	415,871	..	37,889	64,628	267,082	..	..	13
..	315,444	..	44,458	166,557	397,868	..	..	14
..	619,998	..	145,310	354,702	723,148	..	..	15
..	1,351,313	..	227,657	585,887	1,388,098	..	..	16
..	1,583,723	..	475,286	103,152	2,312,181	..	..	17
4,773,639	2,935,036⁹	388,248	702,943	689,039⁹	3,700,279	..	..	18

⁵ Special franchise on which the taxation is classified "real property" in Table 1, Saskatchewan.

⁶ Excludes 41,609 assessment in unorganized areas on which school taxes only are levied, Ontario.

⁷ Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.

⁸ Personal property.

⁹ Information not complete.

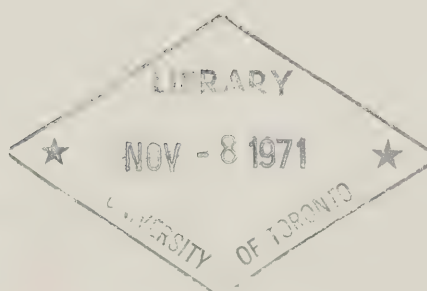


LOCAL GOVERNMENT FINANCE

1968

Revenue and Expenditure
Assets and Liabilities

Actual



DOMINION BUREAU OF STATISTICS

DOMINION BUREAU OF STATISTICS

Governments Division

Local Government Section

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SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

INTRODUCTION

LOCAL GOVERNMENT ORGANIZATION AND STRUCTURE IN CANADA

Government in Canada is composed of three levels—federal, provincial or territorial, and local. The provinces and territories have established local governments to discharge responsibilities, which rest within provincial and territorial jurisdiction, but which the provinces and territories believe are best administered by local bodies.

However, no clear cut pattern divides responsibilities between provincial/territorial government and local government; history, tradition, economic geography, and many other factors have played major roles, not only in the allocation of responsibilities to local government, but also in the way these responsibilities are discharged within each province and territory. Thus, the only simple definition of local government is all government entities below the provincial/territorial level which, by the terms of their establishment, do not form part of that level.

While both their responsibilities and structures are subject to continual change, local governments, as they exist today, can be assigned to three principal categories—municipalities, special purpose boards, and local school boards. **Municipalities**, in turn, may be of three kinds:

Unitary Municipalities comprising cities, boroughs, towns, villages, townships, rural municipalities, districts and counties (in Nova Scotia and Alberta);

Regional Municipalities, often called “second-tier” governments, comprising metropolitan corporations and municipalities, regional districts and municipalities, urban and regional communities, and counties (in Ontario and Quebec);

Quasi-municipalities, provincially-appointed boards or officials discharging municipal responsibilities in areas that would otherwise be considered unorganized territory, e.g., local government districts, local improvements districts and the like.

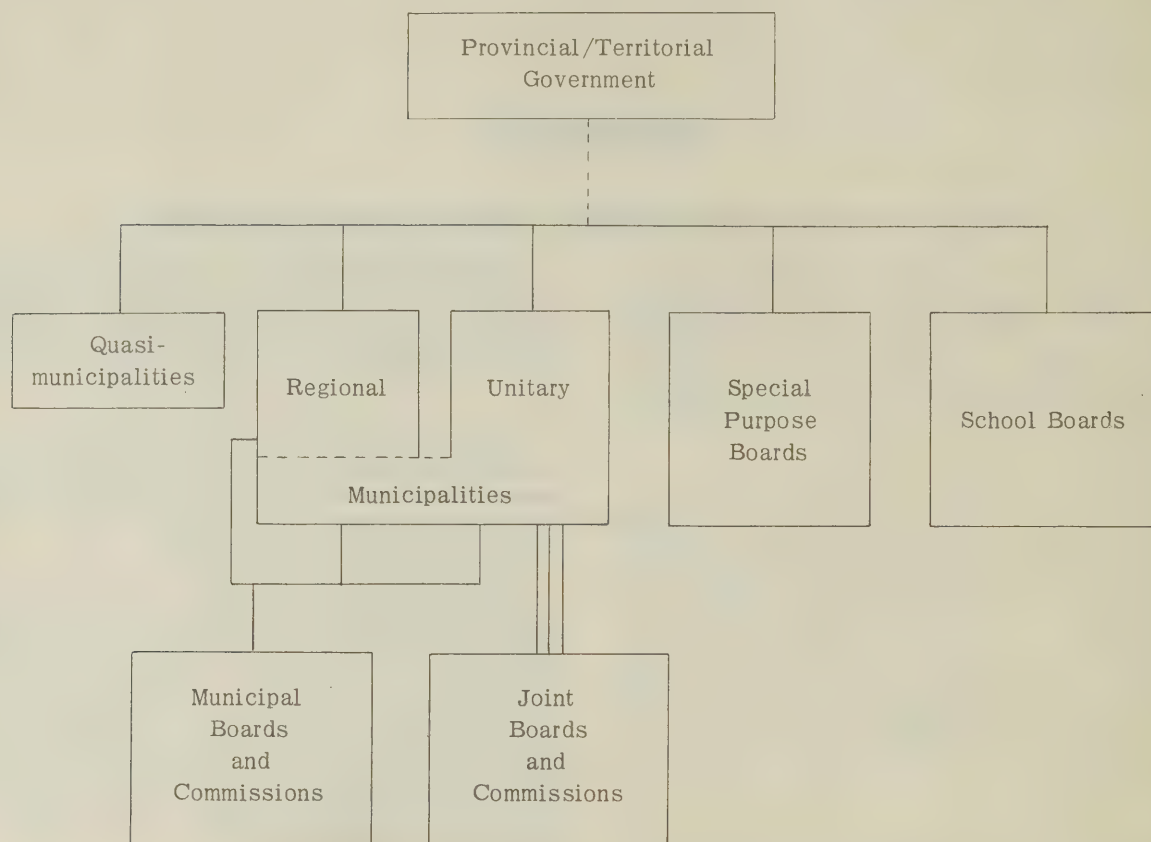
Special Purpose Boards are established by the provincial/territorial government usually to provide a specialized service to areas which embrace more than one municipality; examples are regional library boards and conservation authorities.

School Boards in some respects appear more as provincial/territorial government entities than local government organizations because of the controls exercised by the former governments over the quality and quantity of the service provided. However, because the activities of individual boards are confined to specific localities and because most school boards are supported by local taxation, they are generally considered to be a major component of local government.

Two other categories of local governments, **Joint Boards and Commissions** and **Municipal Boards and Commissions**, also exist, principally as adjuncts or subordinates to municipalities, though some similar organizations are being established by school boards. **Joint Boards and Commissions** are established by groups of municipalities to provide a particular service, e.g., fire protection, for the group. **Municipal Boards and Commissions** are established by individual municipalities usually to operate enterprises or institutions or to provide services which can be isolated from the general operations of the government.

The accompanying diagram displays a simplified scheme of the organization of Canadian local government.

The Structure of Local Government in Canada



Each of the above Local Government entities maintains an accounting framework which includes a General Fund and possibly one or more additional funds depending upon the degree of sophistication desired and provincial legislative requirements.

GENERAL COMMENTS

1. Coverage

The financial statistics presented herein cover municipalities, quasi-municipalities, school boards and municipal joint boards and commissions in their entirety; other municipal boards and commissions and special purpose boards are covered to the extent to which they are financed by municipalities. (Waterworks are now considered an integral part of municipalities.)

2. Concepts

(a) Financial Management

The statistics in this publication are presented on the financial management basis. Revenue, assets and liabilities are classified by type while expenditures are classified by function, i.e., in terms of the service for the provision of which they are made. Source data, particularly revenue and expenditure,

classified on an administrative or organizational base, has been re-classified in accordance with financial management concepts.¹

(b) Gross Revenue and Expenditure

Revenue and expenditure statistics are presented here on a gross basis. This presentation requires the consolidation of financial data from the various separate funds which make up local government accounting systems. A second major difference between these statistics and the accounting concepts and systems of local government lies in the treatment accorded the purchase of fixed assets where this purchase is wholly or partially financed by incurring long term indebtedness. In these statistics total outlays to acquire fixed assets are reflected at the time of acquisition and

¹ These concepts are described in *Municipal Finance Reporting Manual* (DBS Catalogue No. 12-507).

repayment of the principal of any long term debt incurred to finance such assets is eliminated. This is practically the reverse of local government accounting procedures where those portions of the outlays to acquire fixed assets which are financed through long term indebtedness are only recognized at the time of repayment.

It must be emphasized, in consequence, that differences shown in these statistics between gross revenues and gross expenditures bear no relationship to budgetary surpluses or deficits shown in local government financial statements.

3. Cross-classification

Table 11—Functional-economic Cross-classification of Gross Expenditure—was introduced into this publication for the first time in the previous issue. This table classifies gross expenditure both by function, i.e., in accordance with financial management concepts, and by object, i.e., in accordance with economic analysis concepts used in the System of National Accounts.

4. Other Comments

Specific comments on the revenue and expenditure coverage within each province follow:

Newfoundland—Included in this publication are the taxes levied and collected by the local school tax area authorities. These taxes are distributed to the denominational school boards in the few areas where such authorities are established. School boards in other areas receive the whole of their funds from the provincial government except for school fees and voluntary contributions.

The costs of police, health and social welfare services are borne by the provincial government except for minor amounts in some municipalities. Capital expenditure is obtained from the statements of source and application of funds for each municipality.

Prince Edward Island—Revenue and expenditure of cities, towns and villages are obtained from the annual report of the Department of Municipal Affairs. School levies and provincial capital grants for education are obtained from the Department of Education. Capital expenditures for municipalities are based on estimates provided by the public investment survey.

Nova Scotia—Municipal revenues and expenditures have been consolidated with those of other municipally owned boards or commissions such as special area or district boards, and joint expenditure boards or committees. School taxation, along with capital expenditures for all municipalities and schools are taken from the annual report of the Department of Municipal Affairs.

New Brunswick—Municipal revenues and expenditures are obtained from the annual report of the Department of Municipal Affairs. Additional information has been obtained from city reports. Responsibilities relating to Tax collection, Justice, Education, Health, Social Welfare, Assessment and Elections were assumed by the province as of January 1, 1967.

Quebec—Estimates of school revenue and expenditure and of provincial capital grants are based on projections and related information, whereas capital expenditures for school purposes are based on estimates of public investment. These estimates relate to the school year ended June 30, 1969. Capital expenditure by function, wherever possible, is based on actual figures, but in certain cases, due to lack of detail, is based on the results of the public investment survey.

Ontario—Volume I of the 1968 annual report of the Department of Municipal Affairs contains information on general municipal activities only. A separate volume contains the financial reports of local government waterworks. These two reports are consolidated in this publication. School data including outlays from school capital funds are as shown in the 1969 Department of Education annual report which contains 1968 financial data on the calendar year basis.

Manitoba—Municipal revenues and expenditures are summarized from the 1968 annual financial statements of the Department of Urban Development and Municipal Affairs. Capital expenditures of municipalities are obtained from the annual reports of these municipalities, while capital expenditures for schools are obtained from the DBS public investment survey.

Saskatchewan—Capital expenditures for all municipalities are as shown in the Department of Municipal Affairs annual report; capital payments for schools are as shown in the Department of Education report.

Alberta—Capital expenditures for all municipalities and schools are as shown in the respective annual reports of the Department of Municipal Affairs and the Department of Education.

British Columbia—Capital expenditures for all municipalities are as shown in the Department of Municipal Affairs annual report and as reported by the Greater Vancouver Sewerage and Drainage District, the Greater Victoria Water District, the Greater Nanaimo Water District, the Greater Nanaimo Sewerage and Drainage District, the Greater Campbell River Water District and the Vancouver-Fraser Park District; those for school districts are obtained by a special school survey. The per capita (unconditional transfers) grant, in British Columbia is classified as a "Conditional Transfer" following an amendment to the Municipalities Aid Act, effective January 1, 1967.

Yukon Territory—Information has been compiled from the financial statements of the cities of Whitehorse and Dawson. Capital expenditures are as reported by the municipalities.

Northwest Territories—Information has been compiled from the financial statements of the towns of Hay River, Yellowknife, Fort Smith and the village of Inuvik together with the revenue and expenditure of their respective school districts. Capital expenditures are as reported by the municipalities and school districts.

REVIEW OF REVENUE AND EXPENDITURE, 1968

Revenue

Gross revenue of local governments increased by \$629,530,000 or 11.8 per cent over the corresponding figure for 1967. Of this increase \$318,604,000 is accounted for by higher tax revenue. In the main this latter increase resulted from an overall increase of \$269,216,000 in the tax on real and personal property. A general increase was recorded from this source in all provinces. Conditional transfers for all local governments increased by \$263,205,000 and unconditional transfers by \$18,646,000 over the corresponding transfers for the previous year. A marked increase is recorded in the total revenue from interest, discount, premium and exchange. This is mainly due to an improved breakdown of fines and penalties in Ontario which in previous years also included interest on taxes. Consequently the total revenue for all local governments from fines and penalties decreased in 1968, when compared to the corresponding item for 1967.

Expenditure

Gross expenditure of local governments increased by \$705,662,000 or 12.1 per cent in 1968

compared with the corresponding figure for 1967. Expenditure on education increased by \$401,386,000 and on public works by \$194,796,000 when compared to the previous year. This substantial increase in public works expenditure is largely the result of improved information on the functional distribution of capital expenditures in Quebec. In former years, due to the lack of adequate detail, the corresponding expenditure was charged to "other expenditure". Sanitation and waterworks expenditure increased by \$40,175,000 compared to 1967. Substantial increases in this connection were reported by local governments in Newfoundland, New Brunswick, Quebec, Manitoba, Alberta and British Columbia. Expenditures of local governments on social welfare increased by \$41,912,000 compared to 1967. A large increase took place in Ontario where aid to the unemployed and unemployables increased by \$25,400,000. Other social welfare included capital expenditure on social welfare of \$4,356,852 for the Metropolitan Toronto area and certain cities, as well as \$5,412,838 for counties. The details of these expenditures were not available. Local governments in British Columbia also recorded an increase of \$10,774,000 for payments to unemployed and unemployables as compared to 1967.

REVIEW OF ASSETS AND LIABILITIES, 1968

The chief sources of information for compiling statements of assets and liabilities and statements subsidiary thereto are the provincial reports on municipal statistics prepared by the Provincial Departments of Municipal Affairs. The primary source document for school board information is the annual report of the Department of Education. Where it has been necessary to use other sources of information, either wholly or to supplement that provided by the departments of municipal affairs and the departments of education, or where the information provided is not all-inclusive, comments relative to the substitutions or changes made within provincial data are noted below.

Tables 12 and 13 present a consolidation of government assets and liabilities to the extent that their data has been provided to DBS. Until such time as separate financial statements for internal and joint boards and commissions are provided by the provincial departments of municipal affairs, and there are separate DBS compilations of financial statistics of both enterprises and schools operated by local authorities, this consolidated presentation of assets and liabilities will be continued. Wherever possible, assets have been adjusted so as to present them at gross value with off-setting reserves shown on the liabilities side. Interfund and inter-municipal items have been eliminated to obtain the net liabilities of local governments, but securities such as bonds or debentures issued by one local government unit and held as investments by another local government unit are not identifiable and consequently have not been eliminated.

Direct Debt

Table 18 is a presentation by province of the total direct debt of municipal governments. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments, the direct debt of municipally-owned utilities, other than debenture debt (which is largely issued by the municipalities on behalf of utilities) is not included in this table, with the exceptions of Newfoundland, Saskatchewan and Northwest Territories which include the direct debt of municipally-owned utilities in their general funds. Sinking funds are deducted from debenture debt. A reconciliation between total consolidated liabilities as shown in Table 14 and total direct debt less sinking funds as shown in Table 18 appears in Table 14 items 12 to 14.

Full information on the amount of municipal debt held by the provincial governments and their agencies is not available. For this reason the reader is cautioned against attempting to consolidate municipal and provincial debt.

The assets and liabilities of trust and agency funds are not included in Tables 12 and 13 as they are not considered to be government funds.

Trust and Agency Funds (Table 19) include pension funds, cemetery perpetual care funds and other trust or endowment funds which are held in trust by municipalities. No data is reflected for municipalities in the provinces of Newfoundland,

Quebec, Ontario and the two territories as information on transactions of trust and agency funds was not available.

Comments or qualifications relative to local government assets and liabilities in each province follow:

Newfoundland—The schools are primarily denominational and largely financed by the province hence no education transactions are included in these tables. The assets and liabilities of the local school tax area authorities are not included in this report. The assets and liabilities of cities were taken from the individual city reports, while those of the remaining municipalities were taken from the annual report of the Department of Municipal Affairs.

Prince Edward Island—The only assets of school boards in the province of Prince Edward Island included in these tables are general fixed assets which have been included with total municipal assets.

Nova Scotia—Additional information has been obtained from the reports of the city of Halifax the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission in Halifax.

New Brunswick—In addition to the report of the Department of Municipal Affairs, information was obtained from the city reports and from the financial statements of the Oromocto Development Corporation. Assets and liabilities relating to Education, Health, Social Welfare and Justice were transferred to the province as at January 1, 1967.

Quebec—The assets and liabilities of the Montreal Metropolitan Corporation are also included. The data for schools as at June 30, 1969, were not available for this publication, nor were adequate data available for substitution.

Ontario—As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are lacking in this respect. Utilities and municipal enterprises, other than waterworks, are therefore only included insofar as they are represented in the capital and loan fund balance sheets by the amount due for debentures issued on their behalf by municipalities. Long-term liabilities due to the Ontario Water Resources Commission are included in debenture debt.

General fixed assets of schools are included at the amount "due from schools for debentures" for public and secondary schools, and at the gross debenture debt for both Roman Catholic Separate Schools, and for public schools in unorganized areas.

Manitoba—Assets and liabilities are as reported in the 1968 annual financial statements of the Department of Urban Development and Municipal Affairs. To these figures have been added the depreciation on general fixed assets and utilities for the city of Winnipeg which are netted out in the Departmental statements. Information for schools was obtained from a summary of the balance sheet data of each of the unitary and non-unitary schools.

Saskatchewan—Additional information has been obtained from financial reports of cities. General fixed assets of union hospitals have been included at the amount of net outstanding debenture debt. School data were obtained from the Department of Education annual report.

Alberta—General fixed assets of hospital districts have been included in the amount of the debenture debt. Information for schools was taken from the annual report of the Department of Education.

British Columbia—Assets and liabilities as recorded in the report on municipal statistics have been supplemented by information from the reports of the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, the Greater Victoria Water District, the Greater Nanaimo Water District, the Greater Nanaimo Sewerage and Drainage District, the Greater Campbell River Water District and the Vancouver-Fraser Park District. Assets and liabilities of improvement districts have been included. General fixed assets of schools include both the amount "due from schools for debentures" with respect to debentures issued by the municipalities, and the gross outstanding debenture debt on debentures issued directly by the school boards of the province.

Yukon Territory—Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories—Includes assets and liabilities as reported in the financial statements of the towns of Hay River, Yellowknife, Fort Smith and the village of Inuvik together with the data of their respective school districts.

INTER-PROVINCIAL COMPARABILITY

While all provinces provide financial assistance to their local government entities, such assistance can vary widely. In fact, because of the divergences in the allocation of responsibilities between provincial and local authorities among provinces, complete interprovincial comparability can only be achieved when provincial government and provincial government enterprise operations are consolidated with those of local government. Consolidated statements

of provincial and local government statistics may be obtained by adding together the gross revenue and expenditure data for the two levels of government, subject to adjustments for conditional and unconditional grants. Specifically, the amounts of conditional and unconditional grants to local governments shown as expenditures of provincial governments must be offset against the amounts of provincial conditional and unconditional grants

shown as revenue of local governments. Because of differences in fiscal year-ends and accounting practices, amounts shown as having been paid by one level of government to another may differ from those shown as having been received.

Consolidation of provincial-local (as well as federal-provincial-local) revenues and expenditures are presented in the DBS Publication *Consolidated Government Finance, 1968*, Catalogue No. 68-202. Provincial government financial data for the fiscal year ended March 31, 1969 is available in the publication *Provincial Government Finance Revenue and Expenditure, 1968*, Catalogue No. 68-207. The

Federal Government financial data for the fiscal year ended March 31, 1969 is available in the publication *Federal Government Finance, Revenue and Expenditure 1968*, Catalogue No. 68-211.

Projections of gross revenue, expenditure and debt for 1969 on a preliminary basis, and for 1970 on an estimated basis are available in the publication *Local Government Finance - Preliminary and Estimates*, Catalogue No. 68-203. Compilations of the gross revenues and expenditures of Census Metropolitan Areas and Census Major Urban Areas also appear in that publication.

Distribution Of and Change In Gross Revenue, by Province, 1967 and 1968

Fiscal Years Ended December 31

Province	1967		1968		Percentage change 1967/1968
	Millions of dollars	Percentage allocation	Millions of dollars	Percentage allocation	
Newfoundland	17.3	0.3	24.4 ¹	0.4	+ 41.0
Prince Edward Island	15.1	0.3	18.2	0.3	+ 20.5
Nova Scotia	128.0	2.4	146.7	2.5	+ 14.6
New Brunswick	32.3	0.6	36.3	0.6	+ 12.4
Quebec ²	1,412.7	26.4	1,616.5	27.1	+ 14.4
Ontario	2,259.4	42.3	2,493.7	41.7	+ 10.4
Manitoba	234.8	4.4	269.8	4.5	+ 14.9
Saskatchewan	268.0	5.0	275.7	4.6	+ 2.9
Alberta	458.5	8.6	506.9	8.5	+ 10.6
British Columbia	516.6	9.7	584.1	9.8	+ 13.1
Yukon Territory	1.1	--	1.1	--	0.0
Northwest Territories	2.1	--	2.1	--	0.0
Totals	5,345.9	100.0	5,975.5	100.0	

¹ Includes private grant of \$3.5 million for sewer and water installation. There was no corresponding item in 1967.

² School data is estimated at \$327 million in 1967, and \$360 million in 1968.

Distribution Of and Change In Gross Expenditure, by Province, 1967 and 1968

Fiscal Years Ended December 31

Province	1967		1968		Percentage change 1967/1968
	Millions of dollars	Percentage allocation	Millions of dollars	Percentage allocation	
Newfoundland	20.2	0.3	24.4 ¹	0.5	+ 52.5
Prince Edward Island	16.4	0.3	18.5	0.3	+ 12.8
Nova Scotia	143.7	2.5	158.2	2.4	+ 10.1
New Brunswick	37.7	0.6	41.7	0.6	+ 10.6
Quebec ²	1,581.8	27.0	1,780.5	27.1	+ 12.6
Ontario	2,436.0	41.6	2,758.4	42.0	+ 13.2
Manitoba	237.1	4.1	271.5	4.1	+ 14.5
Saskatchewan	282.6	4.8	292.9	4.5	+ 3.6
Alberta	528.8	9.0	580.9	8.9	+ 9.9
British Columbia	570.7	9.8	627.5	9.6	+ 10.0
Yukon Territory	1.0	--	0.8	--	- 20.0
Northwest Territories	2.5	--	2.5	--	0.0
Totals	5,858.5	100.0	6,564.2	100.0	

¹ Includes increase in expenditure over 1967 for water and sewer installation of \$5.9 million. This is partly compensated by private grant recorded in revenue table above.

² School data for Quebec is estimated at \$361 million, for education and \$55 million, for school debenture interest in 1967, and at \$445 million and \$64 million, in 1968 for each of the respective functions.

Distribution Of and Change In Gross Revenue, by Source, 1967 and 1968

Fiscal Years Ended December 31

Source	1967		1968		Percentage change 1967/1968
	Millions of dollars	Percentage allocation	Millions of dollars	Percentage allocation	
Taxation:					
Real property, personal, business and poll ¹	2,440.9	45.7	2,734.7	45.8	+ 12.0
Sales (including amusement)	12.5	0.2	12.4	0.2	- 0.8
Special assessments and charges	205.4	3.9	227.7	3.8	+ 10.8
Other	8.1	0.1	10.7	0.2	+ 32.1
Total taxation	2,666.9	49.9	2,985.5	50.0	+ 11.9
Privileges, licences and permits	62.0	1.2	67.8	1.2	+ 9.4
Sales and services	257.9	4.8	253.6	4.2	- 1.7
Fines and penalties	64.0	1.2	46.7	0.8	- 27.0
Own enterprises	32.3	0.6	35.3	0.6	+ 9.3
Other revenue	121.0	2.2	162.9	2.7	+ 34.6
Gross revenue from own sources	3,204.1	59.9	3,551.8	59.5	+ 10.8
Conditional and unconditional transfers:					
Federal	63.9	1.2	81.6	1.4	+ 27.7
Provincial	2,052.3	38.4	2,319.2	38.8	+ 13.0
Enterprises	25.6	0.5	22.9	0.3	- 10.6
Total transfers	2,141.8	40.1	2,423.7	40.5	+ 13.2
Gross revenue	5,345.9	100.0	5,975.5	100.0	+ 11.8

¹ School data for Quebec is estimated: \$327 million in 1967 and \$360 million in 1968.

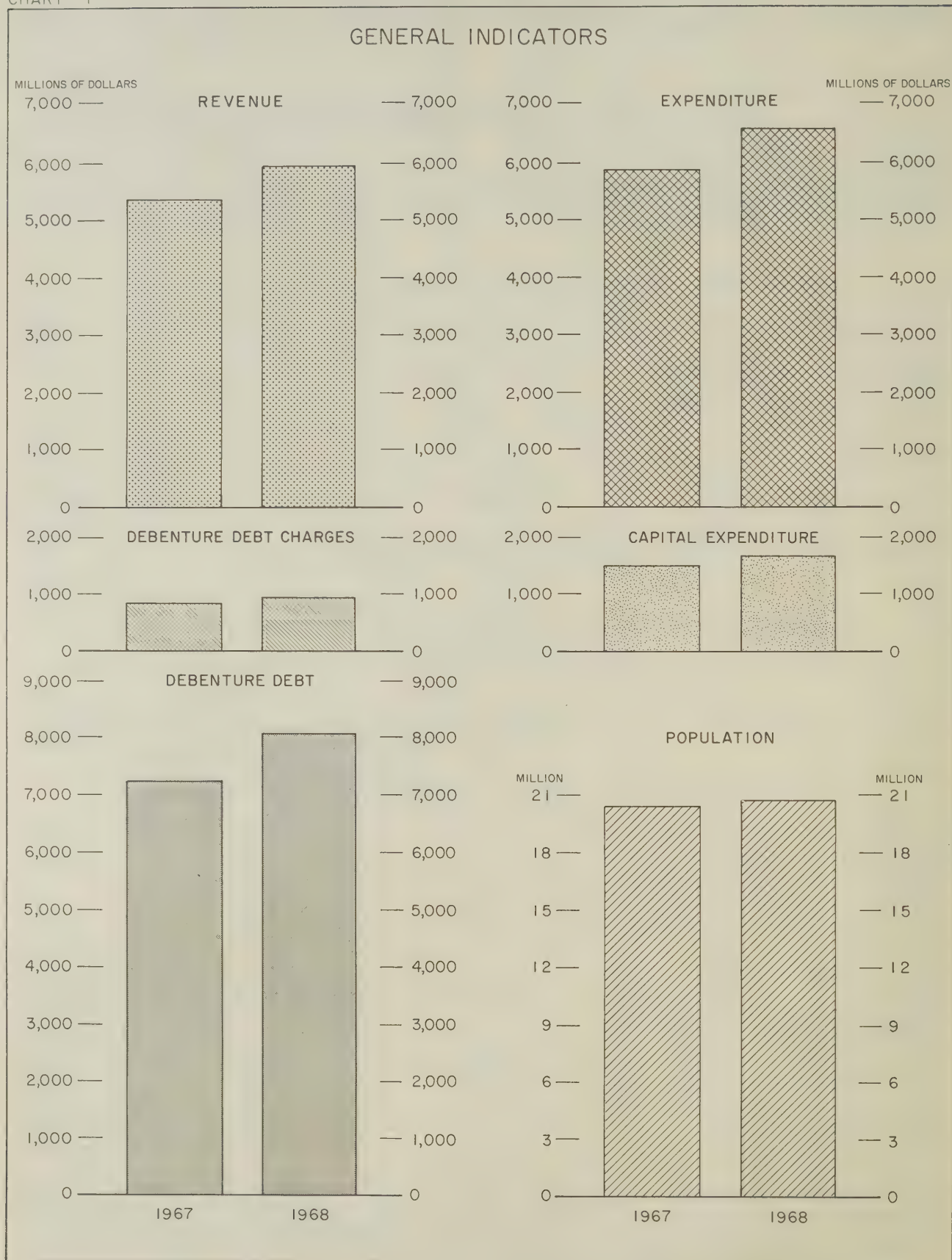
Distribution Of and Change In Gross Expenditure, by Function, 1967 and 1968

Fiscal Years Ended December 31

Function	1967		1968		Percentage change 1967/1968
	Millions of dollars	Percentage allocation	Millions of dollars	Percentage allocation	
General government services	268.7	4.5	314.4	4.8	+ 17.0
Protection of persons and property	448.8	7.7	463.7	7.0	+ 3.3
Public works	636.8	10.9	831.6	12.7	+ 30.6
Sanitation and waterworks	498.4	8.5	538.5	8.2	+ 8.0
Health	84.0	1.4	103.6	1.6	+ 12.3
Social welfare	140.7	2.4	182.6	2.8	+ 29.8
Recreation and community services	216.0	3.7	247.4	3.8	+ 14.5
Education ¹	2,798.4	47.8	3,199.8	48.7	+ 14.3
Debt charges (excluding debt retirement and sinking fund contributions):					
Debt interest ²	385.0	6.6	429.6	6.5	+ 11.6
Other long-term interest	2.6	--	2.5	--	- 3.8
Other	23.7	0.4	20.9	0.3	- 11.8
Own enterprises	18.3	0.3	22.1	0.3	+ 20.8
Other expenditure	337.1	5.8	207.5	3.1	- 38.5
Gross expenditure	5,858.5	100.0	6,564.2	100.0	+ 12.0

¹ School expenditure for Quebec is estimated at \$361 million in 1967 and \$445 million in 1968.² School debt interest is estimated at \$55 million in 1967 and \$64 million in 1968.

CHART - I



SECTION A

TABLE 1. General Revenue, by Provinces, 1968

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Taxes:					
	General and school:					
1	Real property	5,951	5,474	59,079	11,361	611,647 ¹
2	Personal property	—	2	—	—	—
3	Business	2,384	421	2,381	—	47,407
4	Poll	558	141	2,258	—	—
5	Sales (including amusement)	1,206	—	—	—	6,922 ³
6	Other	200	16	432	—	9,773
7	Total general and school taxes	10,299	6,052	64,150	11,361	675,749
8	Special assessments (owners' share) and charges	274	70	1,023	63	137,428
9	Total taxes	10,573	6,122	65,173	11,424	813,177
	Privileges, licences and permits:					
10	Licences and permits	274	69	637	358	10,006
11	Rents, concessions and franchises	327	15	359	285	6,152
12	Total privileges, licences and permits	601	84	996	643	16,158
	Sales and services:					
13	Recreation and community	39	18	379	379	4,615
14	Service charges	2,094	625	6,167	6,394	39,532
15	Total sales and services	2,133	643	6,546	6,773	44,147
	Fines and penalties:					
16	Fines	8	105	551	136	10,098
17	Tax penalties	—	6	57	6	5,542
18	Total fines and penalties	8	111	608	142	15,640
19	Interest, discount, premium and foreign exchange ...	29	5	1,257	120	4,303
20	Own enterprise contributions	38	120	241	85	5,230
21	Other revenue	5,165 ⁴	73	1,257	1,281	27,206
22	Gross revenue from own sources	18,547	7,158	76,078	20,468	925,861
	Conditional transfers from:					
23	Federal government	65	27	3,976	21	2,904
24	Provincial governments	3,218	10,403	57,771	1,445	549,722
25	Total conditional transfers ⁵	3,283	10,430	61,747	1,466	552,626
	Unconditional transfers:					
	From governments:					
26	Federal—Grants in lieu of taxes	188	100	3,388	—	2,385
27	Other	—	20	—	2,462	713
28	Provincial—Grants in lieu of taxes	21	—	703	—	2,062
29	Other	2,355	495	2,073	11,935	130,847
	From government enterprises: ⁶					
30	Federal	2	5	1,747	—	1,809
31	Provincial	—	—	966	—	198
32	Total unconditional transfers	2,566	620	8,877	14,397	138,014
33	Total transfers (items 25 and 32)	5,849	11,050	70,624	15,863	690,640
34	Gross revenue (items 22 and 33)	24,396	18,208	146,702	36,331	1,616,501
35	Less: conditional transfers (item 25)	3,283	10,430	61,747	1,466	552,626
36	Net revenue	21,113	7,778	84,955	34,865	1,063,875

¹ Includes \$52,469,130 special taxes, and \$360 million for school tax revenue.² "Personal property" included with "Real property" in Prince Edward Island, Nova Scotia, Quebec and Manitoba.³ Amusement only (Quebec).⁴ Includes special private grant \$3,525,782.

TABLE 1. General Revenue, by Provinces, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1, 104, 899	112, 322 ₂	127, 256	190, 451	265, 344	2, 493, 784 ₂	238	636	2, 494, 658 ₂	1
148, 903	8, 440	8, 916	10, 798	7, 405	237, 055	...	22	237, 077	2
...	—	13	...	...	2, 970	...	12	2, 982	3
...	629	3, 661	...	...	12, 418	...	...	12, 418	4
...	26	222	—	36	10, 705	...	...	10, 705	5
1, 253, 802	121, 417	140, 068	201, 249	272, 785	2, 756, 932	238	670	2, 757, 840	6
33, 052	8, 044	7, 545	16, 252	23, 779	227, 530	89	56	227, 675	7
1, 286, 854	129, 461	147, 613	217, 501	296, 564	2, 984, 462	327	726	2, 985, 515	8
12, 654	2, 019	2, 398	4, 834	10, 435	43, 684	61	23	43, 768	9
5, 347	563	988	6, 457	3, 520	24, 013	2	—	24, 015	10
18, 001	2, 582	3, 386	11, 291	13, 955	67, 697	63	23	67, 783	11
—	—	1, 444	2, 855	3, 069	12, 798	11	52	12, 861	12
100, 155	15, 156	15, 648	29, 361	25, 196	240, 328	215	179	240, 722	13
100, 155	15, 156	17, 092	32, 216	28, 265	253, 126	226	231	253, 583	14
6, 265	1, 492	1, 528	3, 646	5, 377	29, 206	33	1	29, 240	15
7, 895	510	904	1, 289	1, 228	17, 437	12	8	17, 457	16
14, 160	2, 002	2, 432	4, 935	6, 605	46, 643	45	9	46, 697	17
11, 537	2, 627	2, 067	3, 443	3, 669	29, 057	7	4	29, 068	18
—	4, 152	3, 569	19, 795	2, 078	35, 308	—	—	35, 308	19
69, 941	6, 417	5, 390	11, 004	5, 920	133, 654	16	130	133, 800	20
1, 500, 648	162, 397	181, 549	300, 185	357, 056	3, 549, 947	684	1, 123	3, 551, 754	21
27, 693	608	876	832	2, 340	39, 342	38	—	39, 380	22
876, 540	96, 061	89, 113	168, 336	218, 137	2, 070, 746	114	525	2, 071, 385	23
904, 233	96, 669	89, 989	169, 168	220, 477	2, 110, 088	152	525	2, 110, 765	24
22, 238	3, 315	1, 332	3, 415	2, 259	38, 620	76	119	38, 815	25
—	—	—	11	73	3, 279	—	96	3, 375	26
7, 586	2, 084	626	2, 614	1, 096	16, 792	—	16	16, 808	27
50, 622	2, 626	—	29, 639	7	230, 592	165	241	230, 998	28
3, 038	474	181	—	767	8, 023	—	—	8, 023	29
5, 375	2, 178	2, 001	1, 824	2, 393	14, 935	—	—	14, 935	30
88, 859	10, 677	4, 140	37, 503	6, 588	312, 241	241	472	312, 954	31
993, 092	107, 346	94, 129	206, 671	227, 065	2, 422, 329	393	997	2, 423, 719	32
2, 493, 740	269, 743	275, 678	506, 856	584, 121	5, 972, 276	1, 077	2, 120	5, 975, 473	33
904, 233	96, 669	89, 989	169, 168	220, 477	2, 110, 088	152	525	2, 110, 765	34
1, 589, 507	173, 074	185, 689	337, 688	363, 644	3, 862, 188	925	1, 595	3, 864, 708	35

⁵ See Table 8, page 22 for analysis.⁶ Grants are mostly in lieu of taxes.⁷ The Municipal Aid Act per capita (unconditional transfers) grant, in British Columbia now included with the "Conditional transfers" due to an amendment effective January 1, 1967.

TABLE 2. Gross Expenditure, by Provinces, 1968

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government services	3,170	387	8,058	3,265	106,053
Protection of persons and property:						
2	Fire	481	227	3,594	3,786	39,019
3	Police, law enforcement and corrections	114	440	5,707	3,381	73,615
4	Street lighting	611	—	1,225	929	9,742
5	Other	153	—	419	1,280	8,727
6	Total protection of persons and property	1,359	667	10,945	9,376	131,103
7	Public works	6,915	896	8,836	8,129	193,407
8	Sanitation and waterworks	10,264	600	10,796	10,534	178,875
Health:						
9	Public health and medical, dental and allied services	5	—	837	86	6,146
10	Hospital care	—	—	2,283	—	1,379
11	Other	—	—	—	1	1,054
12	Total health	5	—	3,120	87	8,579
Social welfare:						
13	Aid to the aged	—	—	3,732	—	96
14	Aid to the unemployed and unemployable	—	45	4,681	34	478
15	Child welfare	—	—	880	—	266
16	Other	2	—	102	—	5,107
17	Total social welfare	2	45	9,395	34	5,947
18	Recreation and community services	1,192	201	3,505	3,277	63,316
19	Education (excluding debenture debt charges) ¹	742	13,873	90,021	1,358	827,469
Debt charges (excluding retirement and sinking fund contributions):						
20	Debenture interest ²	1,301	1,402	7,312	2,966	177,053
21	Other long-term interest	1,119	66	348	34	900
22	Other	859	133	1,427	750	6,222
23	Total debt charges	3,279	1,601	9,087	3,750	184,175
24	Own enterprises	761	—	2	160	—
Other expenditures:						
25	Provision for reserves	406	135	1,413	214	6,632
26	Special projects	—	—	—	—	—
27	Other	2,662	94	3,054	1,554	74,963
28	Total other expenditures	3,068	229	4,467	1,768	81,595
29	Gross expenditure (cost of services provided)	30,757	18,499	158,232	41,738	1,780,519

¹ School expenditure for Quebec is estimated at \$445 million.

TABLE 2. Gross Expenditure, by Provinces, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
125,261	11,396	11,799	18,832	25,440	313,661	158	608	314,427	1
60,461	7,581	5,145	11,884	17,030	149,208	112	47	149,367	2
86,659	9,011	6,759	14,626	24,860	225,172	14	—	225,186	3
12,184	1,967	1,863	2,432	2,563	33,516	18	23	33,557	4
23,586	1,354	1,815	9,363	8,900	55,597	11	7	55,615	5
182,890	19,913	15,582	38,305	53,353	463,493	155	77	463,725	6
398,048	30,568	48,925	80,760	54,645	831,129	141	316	831,586	7
194,304	20,909	18,210	41,703	51,713	537,908	232	382	538,522	8
12,587	1,679	1,058	5,264	3,227	30,889	10	2	30,901	9
24,469	1,768	12,239	21,523	669	64,330	—	10	64,340	10
5,293	123	280	1,168	406	8,325	—	—	8,325	11
42,349	3,570	13,577	27,955	4,302	103,544	10	12	103,566	12
8,584	—	465	278	2,214	15,369	—	—	15,369	13
74,001	4,248	2,197	352	45,664	131,700	—	—	131,700	14
9,106	5	—	—	—	10,257	—	—	10,257	15
9,770	262	141	7,814	2,084	25,282	—	—	25,282	16
101,461	4,515	2,803	8,444	49,962	182,608	—	—	182,608	17
93,604	10,355	15,931	24,934	30,802	247,117	47	217	247,381	18
1,389,599	140,297	142,458	293,371	299,793	3,198,981	—	788	3,199,769	19
143,741	14,402	14,133	31,459	35,744	429,513	35	47	429,595	20
—	—	58	—	—	2,525	—	—	2,525	21
7,002	613	1,467	655	1,735	20,863	—	—	20,863	22
150,743	15,015	15,658	32,114	37,479	452,901	35	47	452,983	23
13,776	4,362	951	1,810	289	22,111	—	1	22,112	24
23,810	3,061	3,997	4,155	13,034	56,857	3	5	56,865	25
—	—	—	—	—	—	—	—	—	26
42,527	7,531	2,969	8,538	6,728	150,620	1	2	150,623	27
66,337	10,592	6,966	12,693	19,762	207,477	4	7	207,488	28
2,758,372	271,492	292,860	580,921	627,540	6,560,930	782	2,455	6,564,167	29

² School debenture interest in Quebec estimated at \$64 million.

TABLE 3. Gross Capital Expenditures for Fixed Assets, by Provinces, 1968

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government services	1,033	—	2,017	470	8,147
2	Protection of persons and property	—	2	563	1,043	2,525
3	Public works	2,893	302	4,915	3,013	85,152
4	Sanitation and waterworks	7,600	15	4,335	4,077	115,151
5	Health	—	—	963	—	..
6	Social welfare	—	1	26	—	..
7	Recreation and community services	392	8	852	1,031	15,927
8	Education	—	2,710	16,300	—	210,750 ¹
9	Other	2,277	49	1,773	974	63,964
10	Totals	14,195	3,087	31,744	10,608	501,616

¹ Estimated.**TABLE 4. Percentage Distribution of Gross Revenue, by Provinces, 1968**

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
Taxation:						
General and school:						
1	Real property	24.4	30.0	40.3	31.3	37.8
2	Personal property	—	—	—	—	—
3	Business	9.8	2.3	1.6	—	3.0
4	Poll	2.3	0.8	1.5	—	—
5	Sales (including amusement)	4.9	—	—	—	0.4
6	Other	0.8	0.1	0.3	—	0.6
7	Total general and school	42.2	33.2	43.7	31.3	41.8
8	Special assessments (owners' share) and charges	1.1	0.4	0.7	0.2	8.5
9	Total taxation	43.3	33.6	44.4	31.5	50.3
10	Privileges, licences and permits	2.5	0.5	0.7	1.8	1.0
11	Sales and services	8.7	3.5	4.5	18.6	2.7
12	Fines and penalties	--	0.6	0.4	0.4	1.0
13	Own enterprises	0.2	0.7	0.2	0.2	0.3
14	Other revenue (including Table 1, item 19)	21.3	0.4	1.7	3.8	2.0
15	Gross revenue from own sources	76.0	39.3	51.9	56.3	57.3
Conditional and unconditional transfers:						
16	Federal	1.1	0.8	5.0	6.9	0.4
17	Provincial	22.9	59.9	41.3	36.8	42.2
18	Enterprises	--	--	1.8	—	0.1
19	Total transfers (Table 1, item 33)	24.0	60.7	48.1	43.7	42.7
20	Gross revenue	100.0	100.0	100.0	100.0	100.0

TABLE 3. Gross Capital Expenditures for Fixed Assets, by Provinces, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
33,171	147	934	1,590	3,811	51,320	--	354	51,674	1
8,337	948	715	2,146	3,083	19,362	--	--	19,362	2
179,145	15,221	14,574	42,448	29,650	377,313	43	77	377,433	3
79,392	8,825	7,526	17,177	25,556	269,654	--	9	269,663	4
15,256	1,364	8,541	10,287	175	36,586	--	--	36,586	5
9,770	--	14	196	4	10,011	--	--	10,011	6
23,166	1,722	7,994	7,600	8,864	67,556	--	68	67,624	7
332,704	17,011	17,357	66,600	51,381	714,813	--	80	714,893	8
21,263	1,947	164	3,288	4,410	100,109	--	1	100,110	9
702,204	47,185	57,819	151,332	126,934	1,646,724	43	589	1,647,356	10

TABLE 4. Percentage Distribution of Gross Revenue, by Provinces, 1968

[illegible]

TABLE 5. Percentage Distribution of Gross Expenditure, by Provinces, 1968

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.
General government services	10.3	2.1	5.1	7.8	6.0	4.5	4.2
Protection of persons and property	4.4	3.6	6.9	22.5	7.4	6.6	7.3
Public works	22.5	4.9	5.6	19.5	10.9	14.4	11.3
Sanitation and waterworks	33.4	3.2	6.8	25.2	10.0	7.1	7.7
Health	--	--	2.0	0.2	0.5	1.5	1.3
Social welfare	--	0.2	6.0	0.1	0.3	3.7	1.7
Recreation and community services	3.9	1.1	2.2	7.9	3.6	3.4	3.8
Education	2.4	75.0	56.9	3.2	46.5	50.4	51.7
Debt charges (excluding debt retirement and sinking fund contributions):							
Debenture interest	4.2	7.6	4.6	7.1	9.9	5.2	5.3
Other long-term interest	3.6	0.4	0.2	0.1	--	--	--
Other	2.8	0.7	0.9	1.8	0.3	0.3	0.2
Own enterprises	2.5	--	--	0.4	--	0.5	1.6
Other expenditure	10.0	1.2	2.8	4.2	4.6	2.4	3.9
Gross expenditure	100.0	100.0	100.0	100.0	100.0	100.0	100.0
	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
General government services	4.0	3.2	4.1	4.8	20.2	24.8	4.8
Protection of persons and property	5.3	6.6	8.5	7.1	19.8	3.1	7.1
Public works	16.7	13.9	8.7	12.7	18.0	12.9	12.7
Sanitation and waterworks	6.2	7.2	8.2	8.2	29.7	15.6	8.2
Health	4.6	4.8	0.7	1.6	1.3	0.5	1.6
Social welfare	1.0	1.5	8.0	2.8	--	--	2.8
Recreation and community services	5.5	4.3	4.9	3.8	6.0	8.8	3.8
Education	48.7	50.5	47.8	48.7	--	32.1	48.7
Debt charges (excluding debt retirement and sinking fund contributions):							
Debenture interest	4.8	5.4	5.7	6.5	4.5	1.9	6.5
Other long-term interest	--	--	--	--	--	--	--
Other	0.5	0.1	0.3	0.3	--	--	0.3
Own enterprises	0.3	0.3	--	0.3	--	--	0.3
Other expenditure	2.4	2.2	3.1	3.2	0.5	0.3	3.2
Gross expenditure	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 6. Per Capita Ratios of Gross Revenue by Type and by Provinces, 1968

		Taxes	Transfers	Other	Total
Newfoundland ¹	\$'000	10,573	5,849	7,974	24,396
Population 507,000, per capita in	\$	21	11	16	48
Prince Edward Island	\$'000	6,122	11,050	1,036	18,208
Population 110,000, per capita in	\$	56	100	9	165
Nova Scotia	\$'000	65,173	70,624	10,905	146,702
Population 760,000, per capita in	\$	86	93	14	193
New Brunswick ¹	\$'000	11,424	15,863	9,044	36,331
Population 624,000, per capita in	\$	18	25	15	58
Quebec ¹	\$'000	813,177	690,640	112,684	1,616,501
Population 5,927,000, per capita in	\$	137	117	19	273
Ontario	\$'000	1,286,854	993,092	213,794	2,493,740
Population 7,306,000, per capita in	\$	176	136	29	341
Manitoba	\$'000	129,461	107,346	32,936	269,743
Population 971,000, per capita in	\$	133	111	34	278
Saskatchewan	\$'000	147,613	94,129	33,936	275,678
Population 960,000, per capita in	\$	154	98	35	287
Alberta	\$'000	217,501	206,671	82,684	506,856
Population 1,526,000, per capita in	\$	143	135	54	332
British Columbia	\$'000	296,564	227,065	60,492	584,121
Population 2,007,000, per capita in	\$	148	113	30	291
Yukon Territory	\$'000	327	393	357	1,077
Population 15,000, per capita in	\$	22	26	24	72
Northwest Territories	\$'000	726	997	397	2,120
Population 31,000, per capita in	\$	23	32	13	68

¹ See text page 7.

TABLE 7. Per Capita Ratios of Gross Expenditure by Function and by Provinces, 1968

		General govern- ment	Protec- tion	Public works	Sani- tation	Health	Social welfare
Newfoundland ¹	\$'000	3,170	1,359	6,915	10,264	5	2
Population 507,000, per capita in	\$	6	3	14	20	—	—
Prince Edward Island	\$'000	387	667	896	600	—	45
Population 110,000, per capita in	\$	4	6	8	5	—	—
Nova Scotia.....	\$'000	8,058	10,945	8,836	10,796	3,120	9,395
Population 760,000, per capita in	\$	11	14	12	14	4	12
New Brunswick ¹	\$'000	3,265	9,376	8,129	10,534	87	34
Population 624,000, per capita in	\$	5	15	13	17	—	—
Quebec ¹	\$'000	106,053	131,103	193,407	178,875	8,579	5,947
Population 5,927,000, per capita in	\$	18	22	32	30	1	1
Ontario.....	\$'000	125,261	182,890	398,048	194,304	42,349	101,461
Population 7,306,000, per capita in	\$	17	25	54	27	6	14
Manitoba	\$'000	11,396	19,913	30,568	20,909	3,570	4,515
Population 971,000, per capita in	\$	12	21	31	22	4	5
Saskatchewan	\$'000	11,799	15,582	48,925	18,210	13,577	2,803
Population 960,000, per capita in	\$	12	16	51	19	14	3
Alberta.....	\$'000	18,832	38,305	80,760	41,703	27,955	8,444
Population 1,526,000, per capita in	\$	13	25	53	27	18	6
British Columbia	\$'000	25,440	53,353	54,645	51,713	4,302	49,962
Population 2,007,000, per capita in	\$	13	27	27	26	2	25
Yukon Territory	\$'000	158	155	141	232	10	—
Population 15,000, per capita in	\$	11	10	9	16	1	—
Northwest Territories	\$'000	608	77	316	382	12	—
Population 31,000, per capita in	\$	20	3	10	12	—	—
		Recreation and community	Education	Debt interest	Other	Total	
Newfoundland ¹	\$'000	1,192	742	3,279	3,829	30,757	
Population 507,000, per capita in	\$	2	2	6	8	61	
Prince Edward Island	\$'000	201	13,873	1,601	229	18,499	
Population 110,000, per capita in	\$	2	126	15	2	168	
Nova Scotia.....	\$'000	3,505	90,021	9,087	4,469	158,232	
Population 760,000, per capita in	\$	5	118	12	6	208	
New Brunswick ¹	\$'000	3,277	1,358	3,750	1,928	41,738	
Population 624,000, per capita in	\$	6	2	6	3	67	
Quebec ¹	\$'000	63,316	827,469	184,175	81,595	1,780,519	
Population 5,927,000, per capita in	\$	11	140	31	14	300	
Ontario.....	\$'000	93,604	1,389,599	150,743	80,113	2,758,372	
Population 7,306,000, per capita in	\$	13	190	21	11	378	
Manitoba	\$'000	10,355	140,297	15,015	14,954	271,492	
Population 971,000, per capita in	\$	11	144	15	15	280	
Saskatchewan	\$'000	15,931	142,458	15,658	7,917	292,860	
Population 960,000, per capita in	\$	17	149	16	8	305	
Alberta.....	\$'000	24,934	293,371	32,114	14,503	580,921	
Population 1,526,000, per capita in	\$	16	192	21	10	381	
British Columbia	\$'000	30,802	299,793	37,479	20,051	627,540	
Population 2,007,000, per capita in	\$	15	149	19	10	313	
Yukon Territory	\$'000	47	—	35	4	782	
Population 15,000, per capita in	\$	3	—	2	—	52	
Northwest Territories	\$'000	217	788	47	8	2,455	
Population 31,000, per capita in	\$	7	25	2	—	79	

¹ See text page 7.

TABLE 8. Conditional Transfers from Governments, by Function and by Provinces, 1968

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
Federal:						
1	General government services	—	1	—	—	336
Protection of persons and property:						
2	Fire	—	—	—	—	—
3	Police, law enforcement and corrections	—	—	—	—	—
4	Street lighting	—	—	—	—	—
5	Other	—	—	—	—	—
6	Total protection of persons and property	—	—	—	—	—
7	Public works	—	—	2,346	—	460
8	Sanitation and waterworks	46	26	79	21	2,108
Health:						
9	Public health and medical, dental and allied services	—	—	—	—	—
10	Hospital care	—	—	—	—	—
11	Other	—	—	—	—	—
12	Total health	—	—	—	—	—
Social welfare:						
13	Aid to the aged	—	—	—	—	—
14	Aid to the unemployed and unemployable	—	—	—	—	—
15	Child welfare	—	—	—	—	—
16	Other	—	—	—	—	—
17	Total social welfare	—	—	—	—	—
18	Recreation and community services	5	—	—	—	—
19	Education (excluding debenture debt charges)	—	—	—	—	—
20	Other expenditure	14	—	1,551	—	—
21	Total federal (Table 1, item 23)	65	27	3,976	21	2,904
Provincial:						
22	General government services	—	22	12	104	—
Protection of persons and property:						
23	Fire	—	24	878	8	1,046
24	Police, law enforcement and corrections	—	—	1,117	—	—
25	Street lighting	—	—	—	—	—
26	Other	8	—	—	—	—
27	Total protection of persons and property	8	24	1,995	8	1,046
28	Public works	1,386	76	3,379	168	28,802
29	Sanitation and waterworks	1,496	—	1,263	—	10,768
Health:						
30	Public health and medical, dental and allied services	—	—	—	—	—
31	Hospital care	—	—	356	13	—
32	Other	—	—	—	—	—
33	Total health	—	—	356	13	—
Social welfare:						
34	Aid to the aged	—	—	1,407	—	—
35	Aid to the unemployed and unemployable	—	—	4,517	—	—
36	Child welfare	—	—	—	—	—
37	Other	—	—	—	—	—
38	Total social welfare	—	—	5,924	—	—
39	Recreation and community services	87	10	502	18	—
40	Education (excluding debenture debt charges)	—	10,271	44,225	—	508,544
41	Other expenditure	241	—	115	1,134	562
42	Total provincial (Table 1, item 24)	3,218	10,403	57,771	1,445	549,722
43	Total conditional transfers (Table 1, item 25)	3,283	10,430	61,747	1,466	552,626

TABLE 8. Conditional Transfers from Governments, by Function and by Provinces, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
—	—	—	—	103	440	—	—	440	1
—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	3
—	—	—	—	76	76	—	—	76	4
—	—	—	—	76	76	—	—	76	5
18,856	447	604	237	1,189	24,139	38	—	24,177	6
5,535	161	154	486	608	9,224	—	—	9,224	7
—	—	—	—	5	5	—	—	5	8
—	—	—	—	—	—	—	—	—	9
—	—	—	—	—	—	—	—	—	10
—	—	—	—	5	5	—	—	5	11
—	—	—	—	—	—	—	—	—	12
—	—	—	—	—	—	—	—	—	13
—	—	—	—	—	—	—	—	—	14
—	—	—	—	—	—	—	—	—	15
—	—	—	—	—	—	—	—	—	16
—	—	—	—	—	—	—	—	—	17
—	—	—	8	239	252	—	—	252	18
—	—	—	—	—	—	—	—	—	19
3,302	—	118	101	120	5,206	—	—	5,206	20
27,693	608	876	832	2,340	39,342	38	—	39,380	21
—	—	55	62	73	328	—	8	336	22
—	—	—	—	172	2,128	33	1	2,162	23
—	—	85	189	7,002	8,393	—	—	8,393	24
—	70	—	—	—	70	4	—	74	25
—	17	—	119	107	251	—	—	251	26
—	87	85	308	7,281	10,842	37	1	10,880	27
168,094	4,317	15,609	18,626	29,318	269,775	38	80	269,893	28
4,187	—	1,063	873	3,970	23,620	35	25	23,680	29
—	—	—	—	—	—	—	1	1	30
—	—	228	1,101	—	1,698	—	—	1,698	31
6,075	—	—	414	507	6,996	—	—	6,996	32
6,075	—	228	1,515	507	8,694	—	1	8,695	33
—	—	—	—	—	1,407	—	—	1,407	34
49,955	2,485	1,051	352	35,213	93,573	—	—	93,573	35
—	—	—	—	—	—	—	—	—	36
—	—	—	3,203	126	3,329	—	—	3,329	37
49,955	2,485	1,051	3,555	35,339	98,309	—	—	98,309	38
1,483	45	748	443	757	4,093	4	29	4,126	39
636,190	88,416	69,455	141,850	140,498	1,639,449	—	381	1,639,830	40
10,556	711	819	1,104	394	15,636	—	—	15,636	41
876,540	96,061	89,113	168,336	218,137	2,070,746	114	525	2,071,385	42
904,233	96,669	89,989	169,168	220,477	2,110,088	152	525	2,110,765	43

TABLE 9. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, by Provinces, 1968

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	Taxation revenue (Table 1, item 9)	10,573	6,122	65,173	11,424	813,177
2	Tax collections	10,243	5,958	62,214	11,424	806,590 ¹
3	Tax collections as a percentage of taxation revenue ... %	96.88	97.32	95.46	100.0	99.19
4	Taxes receivable, current and arrears (Table 12, item 7) ...	4,599	1,666	15,221	499	129,596
5	Taxes receivable as a percentage of taxation revenue %	43.50	27.21	23.35	4.37	15.94

¹ Estimated.**TABLE 10. Analysis of Debenture Debt Charges, by Purpose and by Provinces, 1968**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	General:					
1	Interest	1,301	836	3,788	2,966	113,057
2	Serial principal	618	262	4,905	3,522	91,273
3	Sinking fund requirements	386	322	191	131	941
4	Total general	2,305	1,420	8,884	6,619	205,271
	Schools:					
5	Interest .....	...	566	3,524	...	63,996 ²
6	Serial principal .....	...	392	4,468	...	62,229 ²
7	Sinking fund requirements .....	...	83	71	...	..
8	Total schools .....	...	1,041	8,063	...	126,225
9	Total general and schools	2,305	2,461	16,947	6,619	331,496
	Utilities:					
10	Interest	38	15	384	117	889
11	Serial principal	18	28	62	93	1,027
12	Sinking fund requirements	25	—	—	17	131
13	Total utilities	81	43	446	227	2,047
14	Totals	2,386	2,504	17,393	6,846	333,543

² Sinking fund requirements included in serial principal-general and schools for Ontario and Manitoba and in utilities-serial principal for Ontario, Manitoba and British Columbia.

TABLE 9. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, by Provinces, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,286,854	129,461	147,613	217,501	296,564	2,984,462	327	726	2,985,515	1
1,290,446	125,861	137,818	213,742	296,211	2,960,507	337	670	2,961,514	2
100.28	97.22	93.36	98.27	99.88	99.20	103.06	92.29	99.20	3
98,144	29,785	20,038	32,977	9,617	342,142	122	176	342,440	4
7.63	23.01	13.57	15.16	3.24	11.46	37.31	24.24	11.47	5

TABLE 10. Analysis of Debenture Debt Charges, by Purpose and by Provinces, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
81,746	9,003	9,169	18,164	19,953	259,983	35	35	260,053	1
96,942	11,316	6,658	21,993	19,630	257,119 ¹	30	60	257,209 ¹	2
1	1	2,696	218	667	5,552 ¹	—	—	5,552 ¹	3
178,688	20,319	18,523	40,375	40,250	522,654	65	95	522,814	4
61,995	5,399	4,964	13,295	15,791	169,530	—	12	169,542	5
72,776	5,368	5,072	16,461	16,365	183,131 ¹	—	33	183,164 ¹	6
1	1	1,045	—	4,729	5,928 ¹	—	—	5,928 ¹	7
134,771	10,767	11,081	29,756	36,885	358,589	—	45	358,634	8
313,459	31,086	29,604	70,131	77,135	881,243	65	140	881,448	9
12,176	2,380	134	4,618	176	20,927	—	—	20,927	10
12,366	2,380	136	3,527	196	19,833 ¹	—	—	19,833 ¹	11
1	1	122	39	1	334 ¹	—	—	334 ¹	12
24,542	4,760	392	8,184	372	41,094	—	—	41,094	13
338,001	35,846	29,996	78,315	77,507	922,337	65	140	922,542	14

² Estimated.

CHART — 2

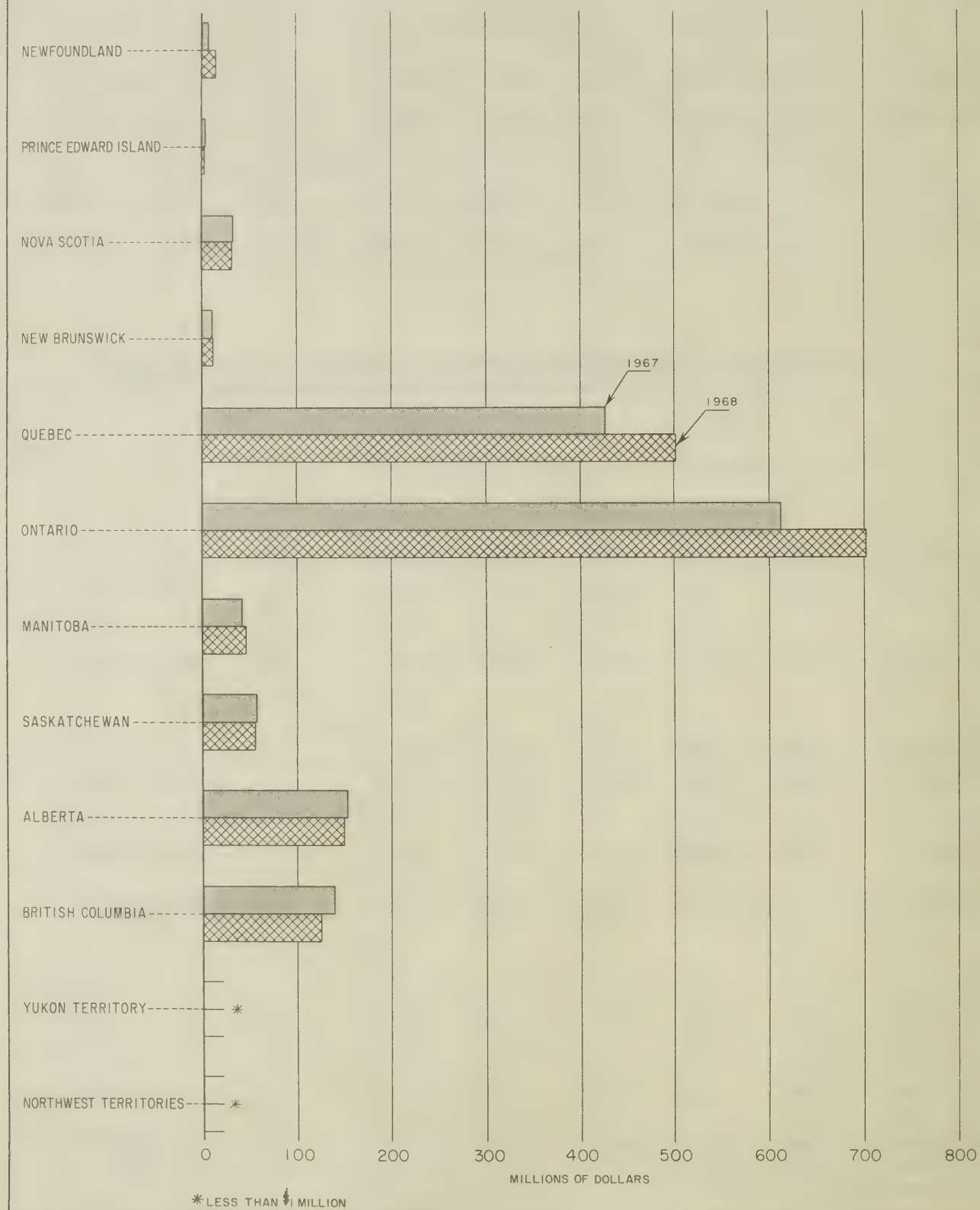
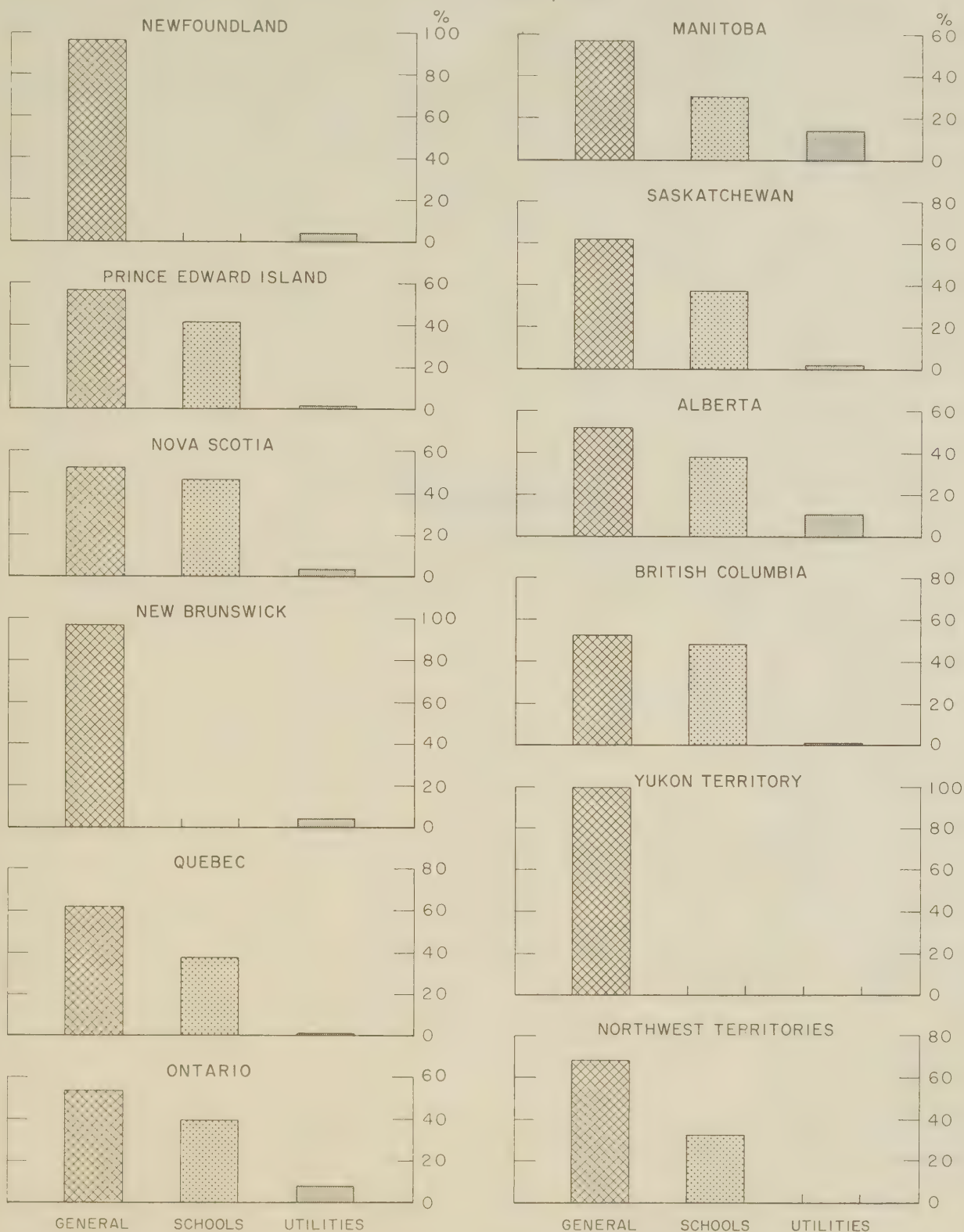
GROSS CAPITAL EXPENDITURE FOR FIXED ASSETS
BY PROVINCE, 1967-1968

CHART — 3

PERCENTAGE OF DEBENTURE DEBT CHARGES BY PURPOSE, BY PROVINCE, 1968



SECTION B

**TABLE 11. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1968**

No.	Functional analysis	Newfoundland					
		Total as per Table 2	Economic analysis				Other
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	
thousands of dollars							
1	General government services	3,170	3,170	—	—	—	—
	Protection of persons and property:						
2	Fire	481	481	—	—	—	—
3	Police, law enforcement and corrections	114	114	—	—	—	—
4	Street lighting	611	611	—	—	—	—
5	Other	153	153	—	—	—	—
6	Total protection of persons and property	1,359	1,359	—	—	—	—
7	Public works	6,915	6,915	—	—	—	—
8	Sanitation and waterworks	10,264	10,264	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services	5	5	—	—	—	—
10	Hospital care	—	—	—	—	—	—
11	Other	—	—	—	—	—	—
12	Total health	5	5	—	—	—	—
	Social welfare:						
13	Aid to the aged	—	—	—	—	—	—
14	Aid to the unemployed and unemployable	—	—	—	—	—	—
15	Child welfare	—	—	—	—	—	—
16	Other	2	2	—	—	—	—
17	Total social welfare	2	2	—	—	—	—
18	Recreation and community services	1,192	1,192	—	—	—	—
19	Education (excluding debenture debt charges)	742	742	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	1,301	—	—	1,301	—	—
21	Other long-term interest	1,119	—	—	1,119	—	—
22	Other	859	—	—	859	—	—
23	Total debt charges	3,279	—	—	3,279	—	—
24	Own enterprises	761	—	—	—	—	761
	Other expenditures:						
25	Provision for reserves	406	—	—	—	—	406
26	Special projects	—	—	—	—	—	—
27	Other	2,662	2,662	—	—	—	—
28	Total other expenditures	3,068	2,662	—	—	—	406
29	Gross expenditure (cost of services provided)	30,757	26,311	—	3,279	—	1,167

**TABLE 11. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1968**

Prince Edward Island						Nova Scotia						No.
Total as per Table 2	Economic analysis				Other	Total as per Table 2	Economic analysis				Other	
	Goods and services	Transfer payments					Goods and services	Transfer payments				
		To persons	Interest on public debt	Other levels				To persons	Interest on public debt	Other levels		
thousands of dollars												
387	387	—	—	—	—	8,058	8,058	—	—	—	—	1
227	227	—	—	—	—	3,594	3,594	—	—	—	—	2
440	440	—	—	—	—	5,707	5,707	—	—	—	—	3
—	—	—	—	—	—	1,225	1,225	—	—	—	—	4
—	—	—	—	—	—	419	419	—	—	—	—	5
667	667	—	—	—	—	10,945	10,945	—	—	—	—	6
896	896	—	—	—	—	8,836	8,836	—	—	—	—	7
600	600	—	—	—	—	10,796	10,796	—	—	—	—	8
—	—	—	—	—	—	837	837	—	—	—	—	9
—	—	—	—	—	—	2,283	—	—	—	2,283	—	10
—	—	—	—	—	—	—	—	—	—	—	—	11
—	—	—	—	—	—	3,120	837	—	—	2,283	—	12
—	—	—	—	—	—	3,732	3,732	—	—	—	—	13
45	—	45	—	—	—	4,681	—	4,681	—	—	—	14
—	—	—	—	—	—	880	880	—	—	—	—	15
—	—	—	—	—	—	102	102	—	—	—	—	16
45	—	45	—	—	—	9,395	4,714	4,681	—	—	—	17
201	201	—	—	—	—	3,505	3,505	—	—	—	—	18
13,873	13,873	—	—	—	—	90,021	90,021	—	—	—	—	19
1,402	—	—	1,402	—	—	7,312	—	—	7,312	—	—	20
66	—	—	66	—	—	348	—	—	348	—	—	21
133	—	—	133	—	—	1,427	—	—	1,427	—	—	22
1,601	—	—	1,601	—	—	9,087	—	—	9,087	—	—	23
—	—	—	—	—	—	2	—	—	—	—	2	24
135	—	—	—	—	135	1,413	—	—	—	—	1,413	25
—	—	—	—	—	—	—	—	—	—	—	—	26
94	94	—	—	—	—	3,054	3,054	—	—	—	—	27
229	94	—	—	—	135	4,467	3,054	—	—	—	1,413	28
18,499	16,718	45	1,601	—	135	158,232	140,766	4,681	9,087	2,283	1,415	29

**TABLE 11. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1968 — Continued**

No.	Functional analysis	New Brunswick					
		Total as per Table 2	Economic analysis				Other
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	
thousands of dollars							
1	General government services	3,265	3,265	—	—	—	—
	Protection of persons and property:						
2	Fire	3,786	3,786	—	—	—	—
3	Police	3,381	3,381	—	—	—	—
4	Street lighting	929	929	—	—	—	—
5	Other	1,280	1,280	—	—	—	—
6	Total protection of persons and property	9,376	9,376	—	—	—	—
7	Public works	8,129	8,129	—	—	—	—
8	Sanitation and waterworks	10,534	10,534	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services	86	86	—	—	—	—
10	Hospital care	—	—	—	—	—	—
11	Other	1	1	—	—	—	—
12	Total health	87	87	—	—	—	—
	Social welfare:						
13	Aid to the aged	—	—	—	—	—	—
14	Aid to the unemployed and unemployable	34	—	34	—	—	—
15	Child welfare	—	—	—	—	—	—
16	Other	—	—	—	—	—	—
17	Total social welfare	34	—	34	—	—	—
18	Recreation and community services	3,277	3,277	—	—	—	—
19	Education (excluding debenture debt charges)	1,358	1,358	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	2,966	—	—	2,966	—	—
21	Other long-term interest	34	—	—	34	—	—
22	Other	750	—	—	750	—	—
23	Total debt charges	3,750	—	—	3,750	—	—
24	Own enterprises	160	—	—	—	—	160
	Other expenditures:						
25	Provision for reserves	214	—	—	—	—	214
26	Special projects	—	—	—	—	—	—
27	Other	1,554	1,554	—	—	—	—
28	Total other expenditures	1,768	1,554	—	—	—	214
29	Gross expenditure (cost of services provided)	41,738	37,580	34	3,750	—	374

**TABLE 11. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1968 — Continued**

Quebec						Ontario						No.
Total as per Table 2	Economic analysis				Other	Total as per Table 2	Economic analysis				Other	
	Goods and services	Transfer payments					Goods and services	Transfer payments				
		To persons	Interest on public debt	Other levels				To persons	Interest on public debt	Other levels		
thousands of dollars												
106,053	106,053	—	—	—	—	125,261	125,261	—	—	—	—	1
39,019	39,019	—	—	—	—	60,461	60,461	—	—	—	—	2
73,615	73,615	—	—	—	—	86,659	86,659	—	—	—	—	3
9,742	9,742	—	—	—	—	12,184	12,184	—	—	—	—	4
8,727	8,727	—	—	—	—	23,586	23,586	—	—	—	—	5
131,103	131,103	—	—	—	—	182,890	182,890	—	—	—	—	6
193,407	193,407	—	—	—	—	398,048	398,048	—	—	—	—	7
178,875	178,875	—	—	—	—	194,304	194,304	—	—	—	—	8
6,146	6,146	—	—	—	—	12,587	12,587	—	—	—	—	9
1,379	—	—	—	1,379	—	24,469	—	—	—	24,469	—	10
1,054	1,054	—	—	—	—	5,293	5,293	—	—	—	—	11
8,579	7,200	—	—	1,379	—	42,349	17,880	—	—	24,469	—	12
96	96	—	—	—	—	8,584	8,584	—	—	—	—	13
478	—	478	—	—	—	74,001	—	74,001	—	—	—	14
266	266	—	—	—	—	9,106	9,106	—	—	—	—	15
5,107	1,787	3,320	—	—	—	9,770	9,770	—	—	—	—	16
5,947	2,149	3,798	—	—	—	101,461	27,460	74,001	—	—	—	17
63,316	63,316	—	—	—	—	93,604	93,604	—	—	—	—	18
827,469	827,469	—	—	—	—	1,389,599	1,389,599	—	—	—	—	19
177,053	—	—	177,053	—	—	143,741	—	—	143,741	—	—	20
900	—	—	900	—	—	—	—	—	—	—	—	21
6,222	—	—	6,222	—	—	7,002	—	—	7,002	—	—	22
184,175	—	—	184,175	—	—	150,743	—	—	150,743	—	—	23
—	—	—	—	—	—	13,776	—	—	—	—	13,776	24
6,632	—	—	—	—	6,632	23,810	—	—	—	—	23,810	25
—	—	—	—	—	—	—	—	—	—	—	—	26
74,963	74,963	—	—	—	—	42,527	42,527	—	—	—	—	27
81,595	74,963	—	—	—	6,632	66,337	42,527	—	—	—	23,810	28
1,780,519	1,584,535	3,798	184,175	1,379	6,632	2,758,372	2,471,573	74,001	150,743	24,469	37,586	29

**TABLE 11. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1968 — Continued**

No.	Functional analysis	Manitoba					
		Total as per Table 2	Economic analysis			Other	
			Goods and services	Transfer payments			
				To persons	Interest on public debt		Other levels
		thousands of dollars					
1	General government services	11,396	11,396	—	—	—	—
	Protection of persons and property:						
2	Fire	7,581	7,581	—	—	—	—
3	Police, law enforcement and corrections	9,011	9,011	—	—	—	—
4	Street lighting	1,967	1,967	—	—	—	—
5	Other.....	1,354	1,354	—	—	—	—
6	Total protection of persons and property	19,913	19,913	—	—	—	—
7	Public works	30,568	30,568	—	—	—	—
8	Sanitation and waterworks.....	20,909	20,909	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services....	1,679	1,679	—	—	—	—
10	Hospital care.....	1,768	—	—	—	1,768	—
11	Other.....	123	123	—	—	—	—
12	Total health.....	3,570	1,802	—	—	1,768	—
	Social welfare:						
13	Aid to the aged	—	—	—	—	—	—
14	Aid to the unemployed and unemployable	4,248	—	4,248	—	—	—
15	Child welfare.....	5	5	—	—	—	—
16	Other.....	262	262	—	—	—	—
17	Total social welfare.....	4,515	267	4,248	—	—	—
18	Recreation and community services.....	10,355	10,355	—	—	—	—
19	Education (excluding debenture debt charges).....	140,297	140,297	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	14,402	—	—	14,402	—	—
21	Other long-term interest.....	—	—	—	—	—	—
22	Other.....	613	—	—	613	—	—
23	Total debt charges	15,015	—	—	15,015	—	—
24	Own enterprises	4,362	—	—	—	—	4,362
	Other expenditures:						
25	Provision for reserves	3,061	—	—	—	—	3,061
26	Special projects	—	—	—	—	—	—
27	Other.....	7,531	7,531	—	—	—	—
28	Total other expenditures	10,592	7,531	—	—	—	3,061
29	Gross expenditure (cost of services provided).....	271,492	243,038	4,248	15,015	1,768	7,423

**TABLE 11. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1968 — Continued**

Saskatchewan						Alberta						No.
Total as per Table 2	Economic analysis				Other	Total as per Table 2	Economic analysis				Other	
	Goods and services	Transfer payments					Goods and services	Transfer payments				
		To persons	Interest on public debt	Other levels				To persons	Interest on public debt	Other levels		
thousands of dollars												
11,799	11,799	—	—	—	—	18,832	18,832	—	—	—	—	1
5,145	5,145	—	—	—	—	11,884	11,884	—	—	—	—	2
6,759	6,759	—	—	—	—	14,626	14,626	—	—	—	—	3
1,863	1,863	—	—	—	—	2,432	2,432	—	—	—	—	4
1,815	1,815	—	—	—	—	9,363	9,363	—	—	—	—	5
15,582	15,582	—	—	—	—	38,305	38,305	—	—	—	—	6
48,925	48,925	—	—	—	—	80,760	80,760	—	—	—	—	7
18,210	18,210	—	—	—	—	41,703	41,703	—	—	—	—	8
1,058	1,058	—	—	—	—	5,264	5,264	—	—	—	—	9
12,239	—	—	—	12,239	—	21,523	—	—	—	21,523	—	10
280	280	—	—	—	—	1,168	1,168	—	—	—	—	11
13,577	1,338	—	—	12,239	—	27,955	6,432	—	—	21,523	—	12
465	465	—	—	—	—	278	278	—	—	—	—	13
2,197	—	2,197	—	—	—	352	—	352	—	—	—	14
—	—	—	—	—	—	—	—	—	—	—	—	15
141	141	—	—	—	—	7,814	781	7,033	—	—	—	16
2,803	606	2,197	—	—	—	8,444	1,059	7,385	—	—	—	17
15,931	15,931	—	—	—	—	24,934	24,934	—	—	—	—	18
142,458	142,458	—	—	—	—	293,371	293,371	—	—	—	—	19
14,133	—	—	14,133	—	—	31,459	—	—	31,459	—	—	20
58	—	—	58	—	—	—	—	—	—	—	—	21
1,467	—	—	1,467	—	—	655	—	—	655	—	—	22
15,658	—	—	15,658	—	—	32,114	—	—	32,114	—	—	23
951	—	—	—	—	951	1,810	—	—	—	—	1,810	24
3,997	—	—	—	—	3,997	4,155	—	—	—	—	4,155	25
—	—	—	—	—	—	—	—	—	—	—	—	26
2,969	2,969	—	—	—	—	8,538	8,538	—	—	—	—	27
6,966	2,969	—	—	—	3,997	12,693	8,538	—	—	—	4,155	28
292,860	257,818	2,197	15,658	12,239	4,948	580,921	513,934	7,385	32,114	21,523	5,965	29

**TABLE 11. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1968 — Continued**

No.	Functional analysis	British Columbia					
		Total as per Table 2	Economic analysis				Other
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	
		thousands of dollars					
1	General government services	25,440	25,440	—	—	—	—
	Protection of persons and property:						
2	Fire	17,030	17,030	—	—	—	—
3	Police, law enforcement and corrections	24,860	24,860	—	—	—	—
4	Street lighting	2,563	2,563	—	—	—	—
5	Other	8,900	8,900	—	—	—	—
6	Total protection of persons and property	53,353	53,353	—	—	—	—
7	Public works	54,645	54,645	—	—	—	—
8	Sanitation and waterworks	51,713	51,713	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services	3,227	3,227	—	—	—	—
10	Hospital care	669	—	—	—	669	—
11	Other	406	406	—	—	—	—
12	Total health	4,302	3,633	—	—	669	—
	Social welfare:						
13	Aid to the aged	2,214	2,214	—	—	—	—
14	Aid to the unemployed and unemployable	45,664	—	45,664	—	—	—
15	Child welfare	—	—	—	—	—	—
16	Other	2,084	2,084	—	—	—	—
17	Total social welfare	49,962	4,298	45,664	—	—	—
18	Recreation and community services	30,802	30,802	—	—	—	—
19	Education (excluding debenture debt charges)	299,793	299,793	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	35,744	—	—	35,744	—	—
21	Other long-term interest	—	—	—	—	—	—
22	Other	1,735	—	—	1,735	—	—
23	Total debt charges	37,479	—	—	37,479	—	—
24	Own enterprises	289	—	—	—	—	289
	Other expenditures:						
25	Provision for reserves	13,034	—	—	—	—	13,034
26	Special projects	—	—	—	—	—	—
27	Other	6,728	6,728	—	—	—	—
28	Total other expenditures	19,762	6,728	—	—	—	13,034
29	Gross expenditure (cost of services provided)	627,540	530,405	45,664	37,479	669	13,323

**TABLE 11. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1968 — Continued**

Yukon						Northwest Territories						No.
Total as per Table 2	Economic analysis				Other	Total as per Table 2	Economic analysis				Other	
	Goods and services	Transfer payments					Goods and services	Transfer payments				
		To persons	Interest on public debt	Other levels				To persons	Interest on public debt	Other levels		
thousands of dollars												
158	158	—	—	—	—	608	608	—	—	—	—	1
112	112	—	—	—	—	47	47	—	—	—	—	2
14	14	—	—	—	—	—	—	—	—	—	—	3
18	18	—	—	—	—	23	23	—	—	—	—	4
11	11	—	—	—	—	7	7	—	—	—	—	5
155	155	—	—	—	—	77	77	—	—	—	—	6
141	141	—	—	—	—	316	316	—	—	—	—	7
232	232	—	—	—	—	382	382	—	—	—	—	8
10	10	—	—	—	—	2	2	—	—	—	—	9
—	—	—	—	—	—	10	—	—	—	10	—	10
—	—	—	—	—	—	—	—	—	—	—	—	11
10	10	—	—	—	—	12	2	—	—	10	—	12
—	—	—	—	—	—	—	—	—	—	—	—	13
—	—	—	—	—	—	—	—	—	—	—	—	14
—	—	—	—	—	—	—	—	—	—	—	—	15
—	—	—	—	—	—	—	—	—	—	—	—	16
—	—	—	—	—	—	—	—	—	—	—	—	17
47	47	—	—	—	—	217	217	—	—	—	—	18
—	—	—	—	—	—	788	788	—	—	—	—	19
35	—	—	35	—	—	47	—	—	47	—	—	20
—	—	—	—	—	—	—	—	—	—	—	—	21
—	—	—	—	—	—	—	—	—	—	—	—	22
35	—	—	35	—	—	47	—	—	47	—	—	23
—	—	—	—	—	—	1	—	—	—	—	1	24
3	—	—	—	—	3	5	—	—	—	—	5	25
—	—	—	—	—	—	—	—	—	—	—	—	26
1	1	—	—	—	—	2	2	—	—	—	—	27
4	1	—	—	—	3	7	2	—	—	—	5	28
782	744	—	35	—	3	2,455	2,392	—	47	10	6	29

**TABLE 11. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1968 — Concluded**

No.	Functional analysis	Canada total					
		Total as per Table 2	Economic analysis				Other
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	
		thousands of dollars					
1	General government services	314,427	314,427	--	--	--	--
	Protection of persons and property:						
2	Fire	149,367	149,367	--	--	--	--
3	Police, law enforcement and corrections	225,186	225,186	--	--	--	--
4	Street lighting	33,557	33,557	--	--	--	--
5	Other	55,615	55,615	--	--	--	--
6	Total protection of persons and property	463,725	463,725	--	--	--	--
7	Public works	831,586	831,586	--	--	--	--
8	Sanitation and waterworks	538,522	538,522	--	--	--	--
	Health:						
9	Public health and medical, dental and allied services	30,901	30,901	--	--	--	--
10	Hospital care	64,340	--	--	--	64,340	--
11	Other	8,325	8,325	--	--	--	--
12	Total health	103,566	39,226	--	--	64,340	--
	Social welfare:						
13	Aid to the aged	15,369	15,369	--	--	--	--
14	Aid to the unemployed and unemployable	131,700	--	131,700	--	--	--
15	Child welfare	10,257	10,257	--	--	--	--
16	Other	25,282	14,929	10,353	--	--	--
17	Total social welfare	182,608	40,555	142,053	--	--	--
18	Recreation and community services	247,381	247,381	--	--	--	--
19	Education (excluding debenture debt charges)	3,199,769	3,199,769	--	--	--	--
	Debt charges (excluding retirements):						
20	Debenture interest	429,595	--	--	429,595	--	--
21	Other long-term interest	2,525	--	--	2,525	--	--
22	Other	20,863	--	--	20,863	--	--
23	Total debt charges	452,983	--	--	452,983	--	--
24	Own enterprises	22,112	--	--	--	--	22,112
	Other expenditures:						
25	Provision for reserves	56,865	--	--	--	--	56,865
26	Special projects	--	--	--	--	--	--
27	Other	150,623	150,623	--	--	--	--
28	Total other expenditures	207,488	150,623	--	--	--	56,865
29	Gross expenditure (cost of services provided)	6,564,167	5,825,814	142,053	452,983	64,340	78,977

SECTION C

TABLE 12. Consolidated Assets,¹ by Provinces, 1968

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
		thousands of dollars				
1	Cash	1,961	473	4,361	1,773	58,617
2	Investments	2,429	5,182	17,473	10,695	72,848
	Accounts receivable:					
3	Sundry (gross)	1,455	316	16,146	4,384	88,041
4	Due from federal government	147	—	1,104	—	7,855
5	Due from provincial governments	1,638	2	5,416	—	42,707
6	Due from special districts	—	—	14	—	—
7	Taxes receivable (gross)	4,599	1,666	15,221	499	129,596
8	Property acquired for taxes (gross)	—	2	580	—	1,014
9	General fixed assets (gross)	108,506	38,892	397,684	161,639	3,613,628
10	Due from other boards and commissions	—	—	—	—	67,235 ⁴
11	Due from trust funds	—	—	—	8	—
12	Other assets	5,295	700	6,742	3,945	132,902
13	Total assets	126,030	47,233	464,741	182,943	4,214,443
14	Deficits and/or extraordinary expenses capitalized	2,205	4	14,014	191	67,084
15	Totals	128,235	47,237	478,755	183,134	4,281,527

¹ Interfund balances, inter-municipal accounts receivable eliminated.² Data for Quebec schools not available.TABLE 13. Consolidated Liabilities,¹ by Provinces, 1968

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
		thousands of dollars				
1	Bank overdrafts and temporary loans	19,540	2,228	37,741	9,156	171,694
	Accounts payable:					
2	Sundry	4,545	179	6,074	3,119	107,074
3	Due to federal government	118	—	25	32	133
4	Due to provincial governments	795	—	337	—	18,880
5	Due to special districts	—	—	—	—	8,218
6	Debenture debt (gross)	25,554	14,591	151,316	59,369	2,301,174 ⁵
	Other long-term indebtedness:					
7	Due to province	8,183	28	1,667	3,934	—
8	Due to federal government enterprises	5,404	27	—	2,098	—
9	Other	3,856	—	4,132	4,802	—
10	Due to other boards and commissions	—	—	—	—	—
11	Due to trust funds	—	—	207	—	—
12	Other liabilities	6,182	106	11,363	3,138	116,204 ⁸
13	Total liabilities	74,177	17,159	212,862	85,648	2,723,377
14	Surplus (including reserves and investment in capital assets)	54,058	30,078	265,893	97,486	1,558,150
15	Totals	128,235	47,237	478,755	183,134	4,281,527

¹ Interfund balances, inter-municipal accounts payable eliminated.² Data for Quebec schools not available.³ Includes treasury bills 544.⁴ Territorial government.

TABLE 12. Consolidated Assets,¹ by Provinces, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total ²	No.
thousands of dollars									
78,464	46,314	34,596	32,735	43,699	302,993	63	244	303,300	1
326,319	29,390	50,700	54,933	120,253	690,222	110	—	690,332	2
25,957	10,933	19,285	25,413	9,623	201,553	44	429	202,026	3
12,179	654	863	1,365	748	24,915	45	45	25,005	4
104,401	33,263	12,506	9,019	8,633	217,585	70 ³	131 ³	217,786	5
—	—	28	—	1,121	1,163	—	—	1,163	6
98,144	29,785	20,038	32,977	9,617	342,142	122	176	342,440	7
1,130	—	4,967	5,113	856	13,662	1	34	13,697	8
3,984,548	561,724	772,424	1,552,552	1,392,048	12,583,645	2,829	8,742	12,595,216	9
—	—	—	—	—	67,235	—	—	67,235	10
—	73	62	—	64	207	—	—	207	11
76,653	8,685	30,145	57,511	18,781	341,359	4	458	341,821	12
4,707,795	720,821	945,614	1,771,618	1,605,443	14,786,681	3,288	10,259	14,800,228	13
—	462	573	2,226	1,307	88,066	—	166	88,232	14
4,707,795	721,283	946,187	1,773,844	1,606,750	14,874,747	3,288	10,425	14,888,460	15

³ Territorial government.⁴ Amount recoverable from municipalities, other than the City of Montreal, served by the Montreal Transportation Commission applicable to redemption of debt incurred for the construction and equipment of the Metro System—67,235.TABLE 13. Consolidated Liabilities,¹ by Provinces, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total ²	No.
thousands of dollars									
199,086	55,063	13,748	17,719	22,879	548,854	—	301	549,155	1
72,653	18,008	14,585	38,550	11,463	276,250	78	439	276,767	2
2,569	78	9	61	1,318	4,343	—	—	4,343	3
7,163	403	921	1,881 ³	210	30,590	—	23 ⁴	30,613	4
—	—	152	61	135	8,566	—	—	8,566	5
3,062,423 ⁶	309,046	276,513	758,545	757,784 ⁷	7,716,315 ⁶	823	1,051	7,718,189 ⁶	6
403	87	3,313	—	1,597	19,212	—	—	19,212	7
—	—	—	—	783	8,312	—	—	8,312	8
436	47	—	1,456	2,224	16,953	—	287	17,240	9
—	—	—	—	—	—	—	—	—	10
—	156	264	4,791	961	6,379	—	—	6,379	11
31,842	15,998	9,810	24,215	18,723	237,581	34	307	237,922	12
3,376,575	398,886	319,315	847,279	818,077	8,873,355	935	2,408	8,876,698	13
1,331,220	322,397	626,872	926,565	788,673	6,001,392	2,353	8,017	6,011,762	14
4,707,795	721,283	946,187	1,773,844	1,606,750	14,874,747	3,288	10,425	14,888,460	15

⁵ Includes 39,930 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.⁶ Includes other long-term indebtedness due to Ontario Water Resources Commission.⁷ Includes 1,216 short-term capital borrowings.⁸ Includes 67,235. Same as footnote 4, Table 12, Quebec.

**TABLE 14. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics
for Fiscal Year Ended December 31, 1968**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Total liabilities reported for municipalities by the Departments of Municipal Affairs	130,075	...	472,732	181,204
	Additions:				
	Liabilities not included in departmental reports on municipalities:				
2	Local school authorities	—	...	—	—
3	Municipal enterprises	—	...	28,554	5,879
4	Special municipal activities (see commentary on assets and liabilities)	17	...	—	—
5	Other	610 ²	...	—	5,251 ³
	Deductions:				
6	Inter-municipal eliminations	—	...	345	44
7	Interfund eliminations	2,467	...	22,186	9,156
8	Duplication of debt	—	...	—	—
9	Surplus, reserves and investment in capital assets	54,058	...	265,893	97,486
10	Total consolidated liabilities (per Table 13, item 13)	74,177	17,159⁴	212,862	85,648
11	Sinking funds	141	3,362	4,088	3,253
12	Adjustment	- 938	- 14	- 1,055	- 4,878
13	Total direct debt (per Table 18, item 7)	73,098	13,783	207,719	77,517

¹ Debenture debt Montreal Transportation Commission.

² Sinking fund — City of St. John's. Also reserves for Accounts and taxes receivable to gross assets.

TABLE 15. Analysis of Debenture Debt, by Purpose and by Provinces, 1968

No.		Nfld.		P.E.I.		N.S.		N.B.		Que.		Ont.	
		Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund
		thousands of dollars											
1	General ¹	15,569	9,184	1,911	7,208	63,597	3,324	53,635 ²	3,088	2,154,301 ³	..	779,648	723,980
2	Schools .....	...	...	1,663	3,556	68,717	1,823	—	—	5	5	979,948 ⁶	296,733
3	Sub-totals	15,569	9,184	3,574	10,764	132,314	5,147	53,635	3,088	2,154,301^{3,5}	5	1,759,596	1,020,713
	Utilities:												
4	Electric light and power	248	—	253	—	781	8	2,291	303	...	...	110,915	—
5	Gas supply systems .....	...	...	—	—	—	—	—	—	...	...	4,299	—
6	Transit systems	—	—	—	—	—	—	—	—	...	39,930	95,454	24,652
7	Telephone systems .....	...	...	—	—	—	—	—	—	...	...	6,578	—
8	Central heating .....	...	...	—	—	—	—	—	—	...	...	—	—
9	Ferries .....	...	...	—	—	270	—	—	—	...	...	—	—
10	Airports .....	...	...	—	—	—	—	—	—	...	...	—	—
11	Housing .....	...	...	—	—	5,566	—	52	—	...	...	10,431	—
12	Parking authorities .....	...	...	—	—	—	—	—	—	...	...	16,727	—
13	Other	155	398	—	—	6,830	400	—	—	55,839 ³	51,104	13,058	—
14	Sub-totals	403	398	253	—	13,447	408	2,343	303	55,839³	91,034⁵	257,462	24,652
15	Unclassified	—	—	—	—	—	—	—	—	—	—	—	—
16	Total debenture debt	15,972	9,582	3,827	10,764	145,761	5,555	55,978	3,391	2,210,140^{3,5}	91,034⁵	2,017,058⁶	1,045,365

¹ Includes other long term indebtedness due to Ontario Water Resources Commission.

² Includes some electric light for city of Moncton.

³ Includes an unidentifiable amount of sinking fund.

⁴ Whitehorse only.

TABLE 14. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1968

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
4,258,386	4,378,757	444,355	674,046	1,252,172	1,179,612	1
...	230,291	218,078	317,869	557,181	309,030	2
119,857 ¹	526,678	—	—	—	243,530	3
—	—	—	—	16,544	2,059	4
—	—	63,257	—	—	—	5
10,161	57,209	576	84	574	23,017	6
86,555	156,664	3,831	45,644	51,479	104,464	7
—	214,058	—	—	—	—	8
1,558,150	1,331,220	322,397	626,872	926,565	788,673	9
2,723,377	3,376,575	398,886	319,315	847,279	818,077	10
6,161	283,705	30,012	28,209	5,717	72,856	11
- 3,097	- 2,271	—	1	- 5,072	- 598	12
2,714,119	3,090,599	368,874	291,107	836,490	744,623	13

¹ Sinking Fund Balance Sheet, Cities and Towns.⁴ Compiled by Dominion Bureau of Statistics.**TABLE 15. Analysis of Debenture Debt, by Purpose and by Provinces, 1968**

Man.		Sask.		Alta.		B.C.		Sub-total serial and sinking fund	Yukon		N.W.T.		Total serial and sinking fund	No.
Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund		Serial	Sinking fund	Serial	Sinking fund		
thousands of dollars														
101,440	68,853	120,014	68,446	395,812	6,517	277,476	161,089	5,015,092	823 ⁴	—	770	—	5,016,685	1
92,994	7,497	73,633 ³	12,201	272,748 ³	—	311,729	4,902	2,128,144 ⁵	...	...	281	...	2,128,425 ⁵	2
194,434	76,350	193,647	80,647	668,560	6,517	589,205	165,991	7,143,236 ⁵	823	—	1,051	—	7,145,110 ⁵	3
4,161	24,000	68	—	38,537	1,050	1,771	—	184,386	...	...	⁷	...	184,386	4
—	—	—	—	2,691	—	—	—	6,990	...	...	...	...	6,990	5
4,181	5,300	659	1,492	9,700	—	—	—	181,368	...	...	...	...	181,368	6
—	—	—	—	29,442	1,900	174	—	38,094	...	...	...	...	38,094	7
620	—	—	—	—	—	—	—	620	...	...	...	...	620	8
—	—	—	—	—	—	—	—	270	...	...	...	...	270	9
—	—	—	—	148	—	—	—	148	...	...	...	...	148	10
—	—	—	—	—	—	—	—	16,049	...	...	...	...	16,049	11
—	—	—	—	—	—	—	—	16,727	...	...	...	...	16,727	12
—	—	—	—	—	—	643	—	128,427	...	...	...	...	128,427	13
8,962	29,300	727	1,492	80,518	2,950	2,588	—	573,079	....	...	—	—	573,079	14
—	—	—	—	—	—	—	—	—	—	—	—	—	—	15
203,396	105,650	194,374 ³	82,139	749,078 ³	9,467	591,793	165,991	7,716,315 ⁵	823	—	1,051	—	7,718,189 ⁵	16

⁵ Data for Quebec schools not available.⁶ Includes Roman Catholic separate schools and public schools in unorganized areas.⁷ Included in general, not separable.

TABLE 16. Changes in Gross Debenture Debt during 1968

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
		thousands of dollars				
1	Gross debenture debt as at December 31, 1967	26,185	14,999	139,650	57,153	2,185,612
2	Debentures sold during 1968	416	679	21,363	5,979	271,163
3	Debentures retired during 1968	1,047	1,087	9,697	3,763	155,601
4	Gross debenture debt as at December 31, 1968	25,554	14,591	151,316	59,369	2,301,174

¹ Data for Quebec schools not available.**TABLE 17. Analysis of Debenture Debt classified by Place of Payment and by Provinces, 1968**

No.	Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
		thousands of dollars				
1	Canada only	23,216	14,591	147,633	59,369	1,689,740
2	England only	—	—	—	—	3,168
3	England and Canada	—	—	—	—	469
4	U.S.A. only	2,338	—	2,608	—	567,718
5	U.S.A. and Canada	—	—	1,075	—	8,814
6	England, U.S.A. and Canada	—	—	—	—	—
7	Switzerland and Germany	—	—	—	—	31,265 ³
8	Totals	25,554	14,591	151,316	59,369	2,301,174

¹ Data for Quebec schools not available.² Includes an unidentifiable amount payable in U.S.A.**TABLE 18. Direct Debt, by Provinces, Before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1968**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
		thousands of dollars				
	Direct debt					
1	Debenture debt ²	25,554	14,591	151,316	59,369	2,301,174
2	Deduct sinking funds	141	3,362	4,088	3,253	6,161
3	Item 1 less item 2	25,413	11,229	147,228	56,116	2,295,013
4	Temporary loans and overdrafts	19,528	2,228	37,298	9,155	170,112
5	Accounts and other payables	21,985	220	12,093	9,154	134,171
6	Other liabilities	6,172	106	11,100	3,092	114,823
7	Total direct debt less sinking funds	73,098	13,783	207,719	77,517	2,714,119

¹ Data for Quebec schools not available. Includes 39,930 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

TABLE 16. Changes in Gross Debenture Debt during 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total ¹	Yukon	N.W.T.	Total ¹	No.
thousands of dollars									
2,820,808	292,342	269,699	686,030	729,074	7,221,552	853	877	7,223,282	1
423,699	35,768	22,543	114,753	70,297	966,660	—	267	966,927	2
182,084	19,064	15,729	42,238	41,587	471,897	30	93	472,020	3
3,062,423	309,046	276,513	758,545	757,784	7,716,315	823	1,051	7,718,189	4

TABLE 17. Analysis of Debenture Debt classified by Place of Payment and by Provinces, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total ¹	Yukon	N.W.T.	Total ¹	No.
thousands of dollars									
3,062,423 ²	256,279	252,937	724,579	574,400	6,805,167	823	1,051	6,807,041	1
—	—	—	—	758	3,926	—	—	3,926	2
—	—	—	—	—	469	—	—	469	3
...	50,867	23,576	33,966	161,408	842,481	—	—	842,481	4
—	—	—	—	19,702	29,591	—	—	29,591	5
—	1,900	—	—	1,516	3,416	—	—	3,416	6
—	—	—	—	—	31,265	—	—	31,265	7
3,062,423	309,046	276,513	758,545	757,784	7,716,315	823	1,051	7,718,189	8

³ Includes 4,500 payable in Switzerland.

TABLE 18. Direct Debt, by Provinces, Before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total ¹	Yukon	N.W.T.	Total ¹	No.
thousands of dollars									
3,062,423	309,046	276,513	758,545	757,784	7,716,315	823	1,051	7,718,189	1
283,705	30,012	28,209	5,717	72,856	437,504	—	—	437,504	2
2,778,718	279,034	248,304	752,828	684,928	7,278,811	823	1,051	7,280,685	3
198,162	55,063	13,748	17,609	22,706	545,609	—	301	545,910	4
84,030	18,779	19,245	45,112	18,481	363,270	78	750	364,098	5
29,689	15,998	9,810	20,941	18,508	230,239	34	307	230,580	6
3,090,599	368,874	291,107	836,490	744,623	8,417,929	935	2,409	8,421,273	7

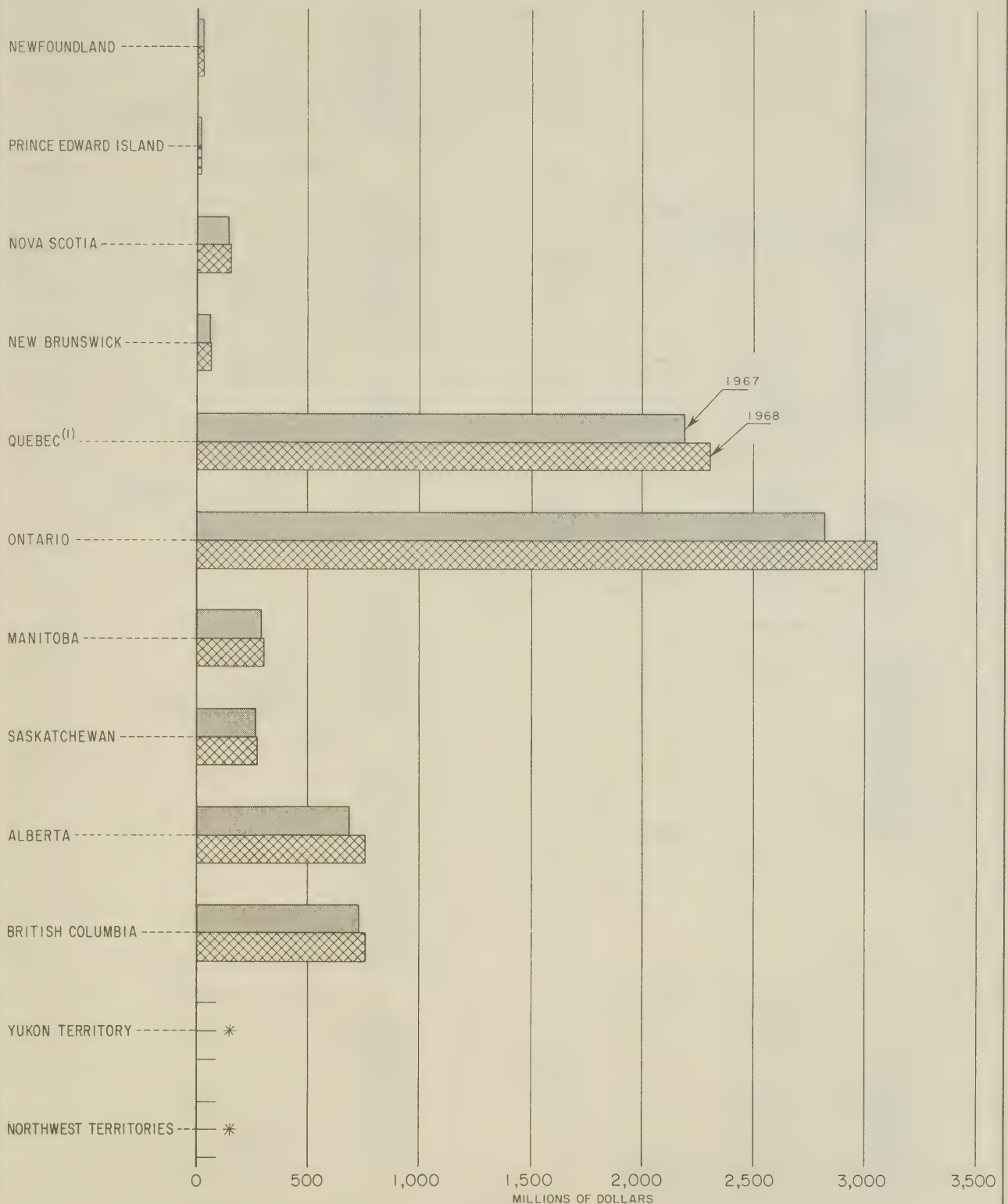
² Ontario includes other long-term indebtedness due to Ontario Water Resources Commission.

TABLE 19. Trust and Agency Funds,¹ by Provinces, 1968

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.
thousands of dollars						
Assets						
Cash .....	..	27	—	454	..	..
Investments .....	..	452	16,459	7,387	..	..
Due from other funds .....	..	—	207	—	..	..
Other Assets .....	..	1	7	159	..	..
Total assets .....	..	480	16,673	8,000	..	..
Liabilities						
Accounts payable .....	..	—	—	—	..	..
Due to other funds .....	..	—	—	8	..	..
Other liabilities .....	..	—	—	346	..	..
Trust and agency fund balances .....	..	480	16,673	7,646	..	..
Total liabilities .....	..	480	16,673	8,000	..	..
	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.
thousands of dollars						
Assets						
Cash	2,306	196	205	1,905	—	—
Investments	84,914	19,092	58,228	3,933	—	—
Due from other funds	156	264	4,791	961	—	—
Other assets	1,095	992	12,311	313	—	—
Total assets	88,471	20,544	75,535	7,112	—	—
Liabilities						
Accounts payable	122	16	22	30	—	—
Due to other funds	73	62	—	64	—	—
Other liabilities	—	4	98	2	—	—
Trust and agency fund balances	88,276	20,462	75,415	7,016	—	—
Total liabilities	88,471	20,544	75,535	7,112	—	—

¹Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 12 and 13, and are presented here for additional information only. See commentary, page 8.

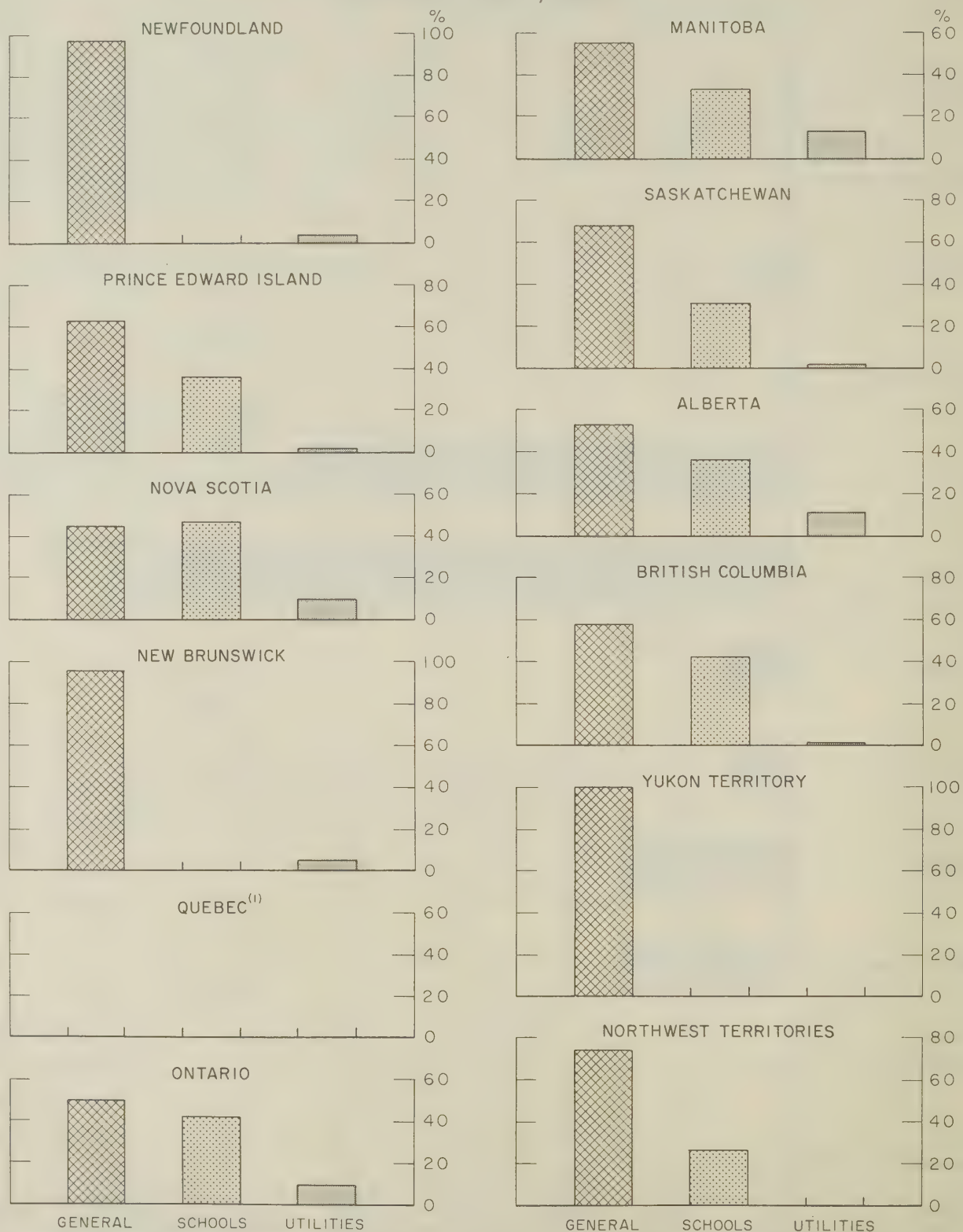
CHART -4

GROSS DEBENTURE DEBT,
BY PROVINCE, 1967-1968⁽¹⁾ EXCLUDES SCHOOL DEBENTURE DEBT

* LESS THAN \$1 MILLION

CHART -5

PERCENTAGE OF GROSS DEBENTURE DEBT BY PURPOSE, BY PROVINCE, 1968



(1) DATA NOT COMPARABLE AS INFORMATION ON SCHOOLS WAS NOT AVAILABLE.

PUBLICATIONS OF THE GOVERNMENTS DIVISION

Catalogue
number

Consolidated Government Statistics

- 68-201 Principal Taxes and Rates—Federal, Provincial and Selected Municipal Governments, A., E.
68-202 Consolidated Government Finance—Federal, Provincial and Local Governments, A., E.
68-502 Comparative Statistics of Public Finance, 1956 to 1960, O., E.

Federal Government Statistics

- 68-211 Federal Government Finance, A., E. and F.
61-203 Federal Government Enterprise Finance, A., E. and F.
72-004 Federal Government Employment, Q., E.
72-205 Federal Government Employment in Metropolitan Areas, A., E.

Provincial Government Statistics

- 68-205 Provincial Government Finance—Revenue and Expenditure (Estimates), A., E. and F.
68-207 Provincial Government Finance—Revenue and Expenditure, A., E.
68-209 Provincial Government Finance—Debt, A., E.
61-204 Provincial Government Enterprise Finance, A., E. and F.
63-202 The Control and Sale of Alcoholic Beverages in Canada, A., E.
72-007 Provincial Government Employment, Q., Bil.
68-504 A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960, O., E.

Local Government Statistics

- 68-203 Local Government Finance—Revenue and Expenditure—Preliminary and Estimates, A., E.
68-204 Local Government Finance, A., E.
72-009 Local Government Employment, Q., Bil.
68-505 A Review of Conferences on Municipal Finance Statistics, 1937-66, O., E.
72-505 Municipal Government Employment, 1961-1966, O., Bil.

A Financial Information System for Municipalities:

- 12-532 Volume I. General Introduction, O., E. and F.
12-533 Volume II. The Classification Systems, O., E. and F.
12-534 Supplement to Volume II. Pro Forma Statements, O., E. and F.

Q. — Quarterly A. — Annual O. — Occasional E. — English F. — French Bil. — Bilingual

In addition to the selected publications listed above, the Dominion Bureau of Statistics publishes a wide range of statistical reports on Canadian economic and social affairs. A comprehensive catalogue of all current publications is available free on request from the Dominion Bureau of Statistics, Ottawa 3.

Local government finance

REVENUE AND EXPENDITURE
ASSETS AND LIABILITIES
ACTUAL

1969



STATISTICS CANADA
Governments Division
Local Government Section

LOCAL GOVERNMENT FINANCE
1969

Revenue and Expenditure
Assets and Liabilities

Actual

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SYMBOLS

The following standard symbols are used in Statistics Canada publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

INTRODUCTION

LOCAL GOVERNMENT ORGANIZATION AND STRUCTURE IN CANADA

Government in Canada is composed of three levels—federal, provincial or territorial, and local. The provinces and territories have established local governments to discharge responsibilities, which rest within provincial and territorial jurisdiction, but which the provinces and territories believe are best administered by local bodies.

However, no clear cut pattern divides responsibilities between provincial/territorial government and local government; history, tradition, economic geography, and many other factors have played major roles, not only in the allocation of responsibilities to local government, but also in the way these responsibilities are discharged within each province and territory. Thus, the only simple definition of local government is all government entities below the provincial/territorial level which, by the terms of their establishment, do not form part of that level.

While both their responsibilities and structures are subject to continual change, local governments, as they exist today, can be assigned to three principal categories—municipalities, special purpose boards, and local school boards. **Municipalities**, in turn, may be of three kinds:

Unitary Municipalities comprising cities, boroughs, towns, villages, townships, rural municipalities, districts and counties (in Nova Scotia and Alberta);

Regional Municipalities, often called “second-tier” governments, comprising metropolitan corporations and municipalities, regional districts and municipalities, urban and regional communities, and counties (in Ontario and Quebec);

Quasi-municipalities, provincially-appointed boards or officials discharging municipal responsibilities in areas that would otherwise be considered unorganized territory, e.g., local government districts, local improvements districts and the like.

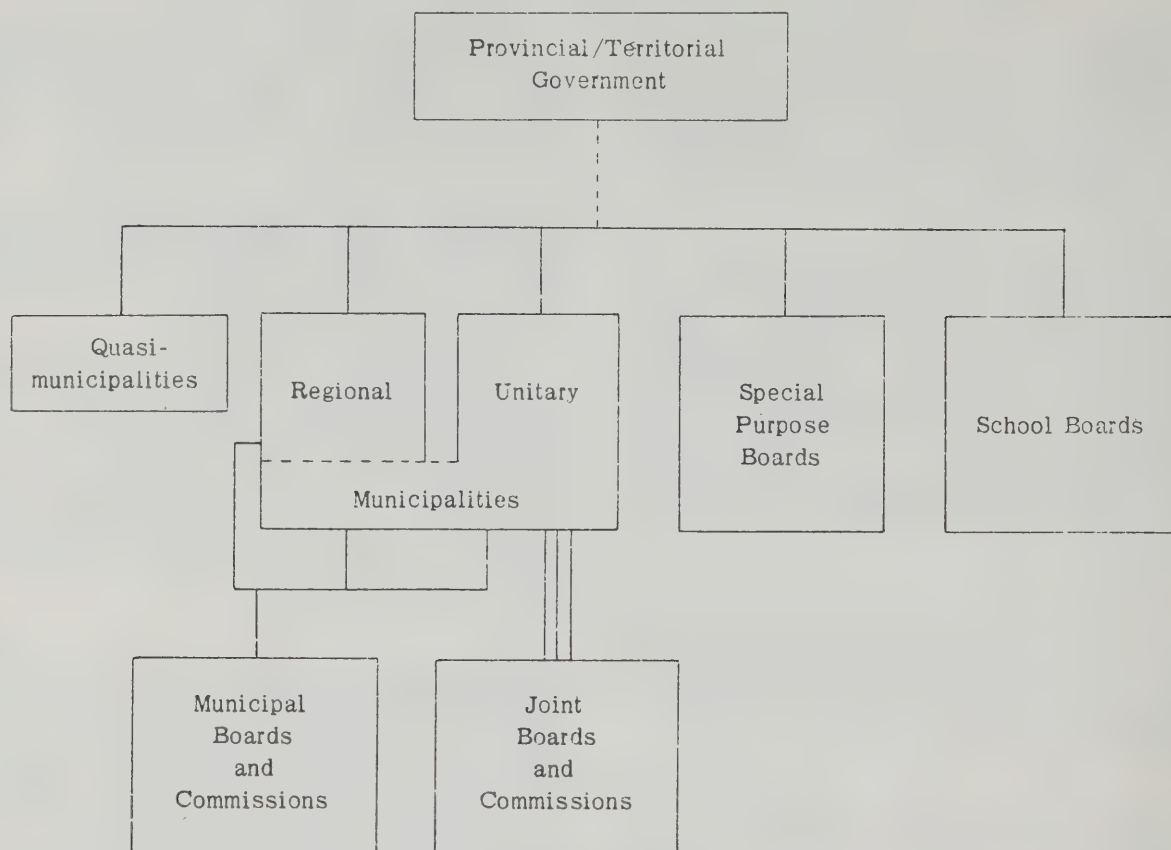
Special Purpose Boards are established by the provincial/territorial government usually to provide a specialized service to areas which embrace more than one municipality; examples are regional library boards and conservation authorities.

School Boards in some respects appear more as provincial/territorial government entities than local government organizations because of the controls exercised by the former governments over the quality and quantity of the service provided. However, because the activities of individual boards are confined to specific localities and because most school boards are supported by local taxation, they are generally considered to be a major component of local government.

Two other categories of local governments, **Joint Boards and Commissions** and **Municipal Boards and Commissions**, also exist, principally as adjuncts or subordinates to municipalities, though some similar organizations are being established by school boards. **Joint Boards and Commissions** are established by groups of municipalities to provide a particular service, e.g., fire protection, for the group. **Municipal Boards and Commissions** are established by individual municipalities usually to operate enterprises or institutions or to provide services which can be isolated from the general operations of the government.

The accompanying diagram displays a simplified scheme of the organization of Canadian local government.

The Structure of Local Government in Canada



Each of the above Local Government entities maintains an accounting framework which includes a General Fund and possibly one or more additional funds depending upon the degree of sophistication desired and provincial legislative requirements.

GENERAL COMMENTS

1. Coverage

The financial statistics presented herein cover municipalities, quasi-municipalities, school boards and municipal joint boards and commissions in their entirety; other municipal boards and commissions and special purpose boards are covered to the extent to which they are financed by municipalities. (Waterworks are now considered an integral part of municipalities.)

This year, for the first time, tables on (1) the Economic Classification of Gross General Revenue, (2) the reconciliation of Gross General Revenue on a Financial Management basis with total revenue on a National Accounts basis and (3) the reconciliation of Gross General Expenditure on a Financial Management basis with total expenditure on a National Accounts basis have been introduced. The Contents of these tables are outlined in sections 3 and 4 below.

2. Concepts

(a) Financial Management

The statistics in this publication are presented on the financial management basis. Revenue, assets and liabilities are classified by type while expenditures are classified by function, i.e., in terms of the service for the provision of which they are made. Source data, particularly revenue and expenditure, classified on an administrative or organizational base, has been re-classified in accordance with financial management concepts.

(b) Gross Revenue and Expenditure

Revenue and expenditure statistics are presented here on a gross basis. This presentation requires the consolidation of financial data from the various separate funds which make up local government accounting systems. A second major difference between these statistics and the account-

ing concepts and systems of local government lies in the treatment accorded the purchase of fixed assets where this purchase is wholly or partially financed by incurring long term indebtedness. In these statistics total outlays to acquire fixed assets are reflected at the time of acquisition and repayment of the principal of any long term debt incurred to finance such assets is eliminated. This is practically the reverse of local government accounting procedures where those portions of the outlays to acquire fixed assets which are financed through long term indebtedness are only recognized at the time of repayment.

It must be emphasized, in consequence, that differences shown in these statistics between gross revenues and gross expenditures bear no relationship to budgetary surpluses or deficits shown in local government financial statements.

3. Economic classification

Table 11 — Economic Classification of Gross General Revenue — This table shows, in Canada total aggregate form, the items of revenue by source classified by major economic object categories. Provincial aggregate information is not provided in this presentation because the bulk of the revenue falls within two major economic categories i.e. "indirect taxes" and "transfers from provincial governments". The Canada total presentation illustrates this fact, and will serve as a guide to users who may have need to derive comparable information at the provincial aggregate stage.

Table 12 — Economic Classification of Gross Expenditure — This table classifies gross expenditure both by function, i.e., in accordance with financial management concepts, and by object, i.e., in accordance with economic analysis concepts used in the System of National Accounts, at the provincial and territorial level together with the all-Canada total. It was first introduced in the 1967 publication.

4. Reconciliation of Gross General Revenue and Gross General Expenditure on a Financial Management Basis with Total Revenue and Total Expenditure on a National Accounts Basis

Table 13 — Reconciliation of Gross General Revenue on a Financial Management Basis with Total Revenue on a National Accounts Basis — Information respecting both the Financial Management measure of general revenue and the National Accounts measurement of total revenue is applicable to the calendar year; therefore there is no need for adjustment to reconcile between fiscal and calendar year data as is the case with the federal and provincial series. Other than the need to account for differences in the quality of the data used to compile each respective series, due to the fact that each was compiled at a different time, the remaining adjustments are accounted for as follows:

Interest on government held funds provides for the inclusion of interest income of sinking funds and trustee pension funds which are excluded from the financial management series by concept.

Interest on loans and advances represents interest income arising from debentures issued by municipalities on behalf of their own enterprises. Within the economic measurement this recovery results in a contra addition to "interest on the public debt" to show the final expenditure as that of local government general as opposed to local government enterprises.

Federal and provincial governments payments of grants to municipalities and school boards; these replace the F.M. revenue data to accord with the National Accounts concept respecting inter-governmental transfers that the income of the receiving level of government must equal the amount paid by the paying level of government.

Other additions represent amounts which could not be identified during this first analysis.

Revenue not arising from production is comprised of transfers from reserves or prior years surplus which, although a valid measurement within the F.M. series, is excluded from the income on a National Accounts basis by definition.

Revenue offset against expenditure is "sales of services" revenue which is deducted from total revenue as well as from "expenditures on goods and services" because this amount represents "intermediate" as opposed to "final" transactions; it is therefore deleted from the government sector compilation of the National Accounts.

Reclassification of other revenue is obtained by additional analysis to distribute the residual amount of the F.M. other revenue item, which is relevant to the National Accounts compilation, to the most appropriate economic classifications.

Table 14 — Reconciliation of Gross General Expenditure on a Financial Management Basis with Total Expenditure on a National Accounts Basis — As noted in the comments respecting Table 13, above, the reconciliation adjustments which warrant supplementary explanation are as follows:

Benevolent institutions contributions are relatively insignificant and not identifiable within the F.M. compilation; an estimated amount is considered as supplemental and added in arriving at the N.A. figure.

Contributions to provincial governments are not identifiable in the F.M. compilation but are assumed to be a component of the capital expenditures within the F.M. series. Because the F.M. capital expenditure measurement is replaced by the "gross fixed capital formation" measurement (which excludes inter-governmental transfers) in the National

Accounts compilation, the addition of the transfer to provincial governments (as noted in provincial revenue) is required.

Depreciation is estimated and included as an addition to expenditure on goods and services. This item is specifically omitted from the F.M. series where capital expenditures are measured in which the expenditure occurs the year in.

Other additions represent amounts which could not be identified during this first analysis.

Capital expenditures per F.M. are deducted in the process of converting from the F.M. concept of "gross general" to the National Accounts concept of "current" expenditures on goods and services.

Revenue offset against expenditure is the contra adjustment noted in the commentary respecting Table 13.

5. Other Comments

Specific comments on the revenue and expenditure coverage within each province follow:

Newfoundland — As the 1969 annual report of Municipal Statistics of Newfoundland was not received in time to be included in this report, the 1969 preliminary revenue and expenditure figures have been used.

Included in these statistics are the taxes levied and collected by the local school tax area authorities. These taxes are distributed to the denominational school boards in the few areas where such authorities are established. School boards in other areas receive the whole of their funds from the provincial government, except for school fees and voluntary contributions.

Prince Edward Island — Revenue and expenditure of cities, towns and villages are obtained from the annual report of the Department of Municipal Affairs. School levies and provincial capital grants for education are obtained from the Department of Education. Capital expenditures for municipalities are based on estimates provided by the public investment survey of Statistics Canada.

Nova Scotia — Municipal revenues and expenditures have been consolidated with those of other municipally owned boards or commissions such as special area or district boards, and joint expenditure boards or committees. School taxation, along with capital expenditures for all municipalities and schools are taken from the annual report of the Department of Municipal Affairs.

New Brunswick — Municipal revenues and expenditures are obtained from the annual report of the Department of Municipal Affairs. Additional informa-

tion has been obtained from city reports. Responsibilities relating to Tax collection, Justice, Education, Health, Social Welfare, Assessment and Elections were assumed by the province as of January 1, 1967.

Quebec — Estimates of school revenue and expenditure and of provincial capital grants are based on projections and related information, whereas capital expenditures for school purposes are based on estimates of public investment. These estimates relate to the school year ended June 30, 1969. Capital expenditure by function, wherever possible, is based on actual figures, but in certain cases, due to lack of detail, is based on the results of the public investment survey compiled by the local government section of Statistics Canada.

Ontario — Volume 1 of the 1969 annual report of the Department of Municipal Affairs contains information on general revenues and expenditures of municipalities; Volume 2 contains the source and application of capital funds, while volume 3 contains the financial reports of local enterprises including local government waterworks. General municipal activities including capital expenditure plus waterworks are consolidated in this publication. School data including outlays from school capital funds are as shown in the 1970 Department of Education annual report which contains 1969 financial data on a calendar year basis.

Manitoba — Municipal revenues and expenditures are summarized from the 1969 annual financial statements of the Department of Urban Development and Municipal Affairs. Capital expenditures of municipalities are obtained from the annual reports of these municipalities, while capital expenditures for schools are obtained from the public investment survey of Statistics Canada.

Saskatchewan — Capital expenditures for all municipalities are as shown in the Department of Municipal Affairs annual report; capital payments for schools are as shown in the Department of Education report.

Alberta — Capital expenditures for all municipalities and schools are as shown in the respective annual reports of the Department of Municipal Affairs and the Department of Education.

British Columbia — Capital expenditures for all municipalities are as shown in the Department of Municipal Affairs annual report and as reported by the Greater Vancouver Sewerage and Drainage District, the Greater Nanaimo Sewerage and Drainage District, the Greater Vancouver Water District, the Greater Victoria Water District, the Greater Nanaimo Water District, the Greater Campbell River Water District, the Board of Cemetery Trustees of Greater Victoria, the Board of Cemetery Trustees of West Vancouver, and the Irrigation Systems of certain regional districts; those for school districts are obtained by a special school survey. The per capita (unconditional transfers) grant, in British Columbia is classified as a "Conditional Transfer",

following an amendment to the Municipalities Aid Act, effective January 1, 1967.

Yukon Territory — Information has been compiled from the financial statements of the cities of Whitehorse and Dawson. Capital expenditures are as reported by the municipalities.

Northwest Territories — Information has been compiled from the financial statements of the towns of Hay River, Yellowknife, Fort Smith and the village of Inuvik together with the revenue and expenditure of their respective school districts. Capital expenditures are as reported by the municipalities and school districts.

REVIEW OF REVENUE AND EXPENDITURE, 1969

Revenue:

Gross revenue of local governments increased by \$737,003,000 or 12.3 per cent over the corresponding figure for 1968. Higher tax revenue accounted for \$331,281,000 of this increase, mainly due to the increase in real property tax of \$288,935,000. A general increase was recorded from this source in all provinces. Conditional transfers for all local governments increased by \$361,836,000 and unconditional grants by \$21,057,000 over the corresponding transfers for the previous year. Revenue from interest, discount, premium and exchange increased by \$9,317,000.

Expenditure:

Gross expenditure of local governments increased by \$703,713,000 compared with the corresponding item for 1968. Expenditure on education increased by \$484,806,000, that of protection to persons and property by \$61,005,000, and that of public works by \$36,819,000. Gross capital expenditures for fixed assets decreased by \$71,046,000, mainly due to a decrease in capital expenditure on sanitation and waterworks as compared to 1968.

REVIEW OF FINANCIAL ASSETS AND LIABILITIES 1969

The chief sources of information for compiling statements of financial assets and liabilities and subsidiary statements thereto are the provincial reports on municipal statistics prepared by the Departments of Municipal Affairs. The primary source documents for information on school boards are the annual reports of the Departments of Education. Where it has been necessary to use other sources of information, either wholly or to supplement that provided by the Departments of Municipal Affairs and the Departments of Education, or where the information provided is not all-inclusive, comments relative to the substitutions or changes made within provincial data are noted below.

Tables 15 and 16 present a consolidation of government financial assets and liabilities to the extent that the data have been provided to Statistics Canada. Until such time as separate financial statements for internal and joint boards and commissions are provided by the provincial departments of municipal affairs, enabling Statistics Canada to prepare separate compilations of financial statistics of both enterprises and schools operated by local authorities, the present consolidation of financial assets and liabilities will be continued. Wherever possible, financial assets have been adjusted so as to present them at gross value with off-setting reserves shown on the liabilities side. Interfund and inter-municipal items have been eliminated to obtain the net liabilities of local governments, but securities such as bonds or debentures issued by one local government unit and held as investments by

another local government unit are not identifiable and consequently have not been eliminated.

Direct Debt

Table 20 is a presentation by province of the total direct debt of municipal governments. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments, the direct debt of municipally-owned utilities, other than debenture debt (which is largely issued by the municipalities on behalf of utilities) is not included in this table, with the exceptions of Newfoundland, Saskatchewan and Northwest Territories which include the direct debt of municipally-owned utilities in their general funds. Sinking funds are deducted from debenture debt.

Full information on the amount of municipal debt held by the provincial governments and their agencies is not available. For this reason the reader is cautioned against attempting to consolidate municipal and provincial debt.

The assets and liabilities of trust and agency funds are not included in Tables 15 and 16 as they are not considered to be government funds.

Trust and Agency Funds (Table 21) include pension funds, cemetery perpetual care funds and other trust or endowment funds which are held in trust by municipalities. No data is reflected for municipalities in the provinces of Newfoundland,

Quebec, Ontario and the two territories as information on transactions of trust and agency funds was not available.

Comments or qualifications relative to local government assets and liabilities in each province follow:

Newfoundland — As the 1969 annual report of Municipal Statistics of Newfoundland was not received in time to be included in this report, the 1968 summary of financial assets and liabilities has been incorporated into this report. The assets and liabilities of the local school tax area authorities are not included in this presentation.

Prince Edward Island — The only assets of school boards in the province of Prince Edward Island included in these tables are general fixed assets which have been included with total municipal assets.

Nova Scotia — Additional information has been obtained from the reports of the city of Halifax the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission in Halifax.

New Brunswick — In addition to the report of the Department of Municipal Affairs, information was obtained from the city reports and from the financial statements of the Oromocto Development Corporation. Assets and liabilities relating to Education, Health, Social Welfare and Justice were transferred to the province as at January 1, 1967.

Quebec — The assets and liabilities of the Montreal Metropolitan Corporation are also included. The data for schools as at June 30, 1970, were not available for this publication, nor were adequate data available for substitution.

Ontario — As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are lacking in this respect. Utilities and municipal enterprises, other than waterworks, are therefore only included insofar as they are represented in the capital and loan fund balance sheets by the amount due for debentures issued on their behalf by municipalities. Long-term liabilities due to the Ontario Water Resources Commission are included in debenture debt.

General fixed assets of schools are included at the amount "due from schools for debentures" for public and secondary schools, and at the gross

debenture debt for both Roman Catholic Separate Schools, and for Public Schools in unorganized areas.

Manitoba — Assets and liabilities are as reported in the 1969 annual financial statements of the Department of Urban Development and Municipal Affairs. To these figures have been added the depreciation on general fixed assets and utilities for the city of Winnipeg which are netted out in the Departmental statements. Information for schools was obtained from a summary of the balance sheet data of each of the unitary and non-unitary schools.

Saskatchewan — Additional information has been obtained from financial reports of cities. General fixed assets of union hospitals have been included at the amount of net outstanding debenture debt. School data were obtained from the Department of Education annual report.

Alberta — General fixed assets of hospital districts have been included in the amount of the debenture debt. Information for schools was taken from the annual report of the Department of Education.

British Columbia — Assets and liabilities as recorded in the report on municipal statistics have been supplemented by information from the reports of the Greater Vancouver Sewerage and Drainage District, the Greater Nanaimo Sewerage and Drainage District, the Greater Vancouver Water District, the Greater Victoria Water District, the Greater Nanaimo Water District, the Greater Campbell River Water District, the Board of Cemetery Trustees of Greater Victoria, the Board of Cemetery Trustees of West Vancouver. Assets and liabilities of improvement districts have been included as well as those of irrigation systems of certain regional districts. Data for schools include both the amount "due from schools" for debentures, with respect to debentures issued by the municipalities, and the gross outstanding debenture debt on debentures issued directly by the school boards of the province.

Yukon Territory — Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories — Includes assets and liabilities as reported in the financial statements of the towns of Hay River, Yellowknife, Fort Smith and the village of Inuvik together with the data of their respective school districts.

INTER-PROVINCIAL COMPARABILITY

While all provinces provide financial assistance to their local government entities, such assistance can vary widely. In fact, because of the divergences in the allocation of responsibilities between provincial and local authorities among provinces, complete interprovincial comparability can only be achieved when provincial government and provincial government enterprise operations are consolidated with those of local government. Consolidated statements

of provincial and local government statistics may be obtained by adding together the gross revenue and expenditure data for the two levels of government, subject to adjustments for conditional and unconditional grants. Specifically, the amounts of conditional and unconditional grants to local governments shown as expenditures of provincial governments must be offset against the amounts of provincial conditional and unconditional grants

shown as revenue of local governments. Because of differences in fiscal year-ends and accounting practices, amounts shown as having been paid by one level of government to another may differ from those shown as having been received.

Consolidation of provincial-local (as well as federal-provincial-local) revenues and expenditures are presented in the Statistics Canada Publication *Consolidated Government Finance, 1969*, Catalogue No. 68-202. Provincial government financial data for the fiscal year ended March 31, 1970 are available in the publication *Provincial Government Finance Revenue and Expenditure, 1969*, Catalogue

No. 68-207. The Federal Government financial data for the fiscal year ended March 31, 1970 are available in the publication *Federal Government Finance, Revenue and Expenditure 1969*, Catalogue No. 68-211.

Projections of gross revenue, expenditure and debt for 1970 on a preliminary basis, and for 1971 on an estimated basis are available in the publication *Local Government Finance - Preliminary and Estimates*, Catalogue No. 68-203. Compilations of the gross revenues and expenditures of Census Metropolitan Areas and Census Major Urban Areas also appear in that publication.

Distribution Of and Change in Gross General Revenue, by Province, 1968 and 1969 Fiscal Years Ended December 31

Province	1968		1969		Percentage change 1968/1969
	Millions of dollars	Percentage allocation	Millions of dollars	Percentage allocation	
Newfoundland	24.4 ¹	0.4	20.3	0.3	- 16.8
Prince Edward Island	18.2	0.3	18.6	0.3	+ 2.2
Nova Scotia	146.7	2.5	175.8	2.6	+ 19.8
New Brunswick	36.3	0.6	37.9	0.6	+ 4.4
Quebec ²	1,616.5	27.1	1,777.5	26.5	+ 10.0
Ontario	2,493.7	41.7	2,815.2	41.9	+ 12.9
Manitoba	269.8	4.5	314.7	4.7	+ 16.6
Saskatchewan	275.7	4.6	293.2	4.4	+ 6.3
Alberta	506.9	8.5	555.4	8.3	+ 9.6
British Columbia	584.1	9.8	699.4	10.4	+ 19.7
Yukon Territory	1.1	--	1.4	--	+ 27.3
Northwest Territories	2.1	--	3.0	--	+ 42.8
Totals	5,975.5	100.0	6,712.4	100.0	

¹ Includes private grant of \$3.5 million for sewer and water installation. There was no corresponding item in 1969.

² School data is estimated at \$360 million in 1968, and \$422.5 million in 1969.

Distribution Of and Change in Gross General Expenditure, by Province, 1968 and 1969 Fiscal Years Ended December 31

Province	1968		1969		Percentage change 1968/1969
	Millions of dollars	Percentage allocation	Millions of dollars	Percentage allocation	
Newfoundland	30.8 ¹	0.5	20.6	0.3	- 33.1
Prince Edward Island	18.5	0.3	19.9	0.3	+ 7.6
Nova Scotia	158.2	2.4	194.9	2.7	+ 23.2
New Brunswick	41.7	0.6	45.6	0.6	+ 9.4
Quebec ²	1,780.5	27.1	1,911.0	26.3	+ 7.3
Ontario	2,758.4	42.0	3,075.0	42.3	+ 11.5
Manitoba	271.5	4.1	316.7	4.4	+ 16.6
Saskatchewan	292.9	4.5	301.5	4.1	+ 2.9
Alberta	580.9	8.9	638.6	8.8	+ 9.9
British Columbia	627.5	9.6	739.6	10.2	+ 17.9
Yukon Territory	0.8	--	1.3	--	+ 62.5
Northwest Territories	2.5	--	3.2	--	+ 28.0
Totals	6,564.2	100.0	7,267.9	100.0	

¹ Includes special expenditure for water and sewer installation of 5.9 million in 1968, which was not repeated in 1969.

² School data for Quebec is estimated at \$445 million, for education and \$64 million, for school debenture interest in 1968, and at \$423 million and \$77 million, in 1969 for each of the respective functions.

Distribution Of and Change In Gross General Revenue, by Source, 1968 and 1969
Fiscal Years Ended December 31

Source	1968		1969		Percentage change 1968/1969
	Millions of dollars	Percentage allocation	Millions of dollars	Percentage allocation	
Taxation:					
Real property, personal, business and poll ¹	2,734.7	45.7	3,048.3	45.4	+ 11.5
Sales (including amusement)	12.4	0.2	11.0	0.2	- 11.3
Special assessments and charges	227.7	3.8	235.6	3.5	+ 3.5
Other	10.7	0.2	21.9	0.3	+104.7
Total taxation	2,985.5	49.9	3,316.8	49.4	+ 11.1
Privileges, licences and permits	67.8	1.1	78.9	1.2	+ 16.4
Sales and services	253.6	4.3	281.7	4.2	+ 11.1
Fines and penalties	46.7	0.8	52.7	0.8	+ 12.8
Own enterprises	35.3	0.6	27.9	0.4	- 21.0
Other revenue	162.9	2.7	147.8	2.2	- 9.3
Gross revenue from own sources	3,551.8	59.4	3,905.8	58.2	+ 10.0
Conditional and unconditional transfers:					
Federal	81.6	1.4	80.9	1.2	- 0.9
Provincial	2,319.2	38.8	2,689.8	40.1	+ 16.0
Enterprises	22.9	0.4	35.9	0.5	+ 56.8
Total transfers	2,423.7	40.6	2,806.6	41.8	+ 15.8
Gross general revenue	5,975.5	100.0	6,712.4	100.0	+ 12.3

¹ School data for Quebec is estimated: \$360 million in 1968 and \$422.5 millions in 1969.

Distribution Of and Change In Gross General Expenditure, by Function, 1968 and 1969
Fiscal Years Ended December 31

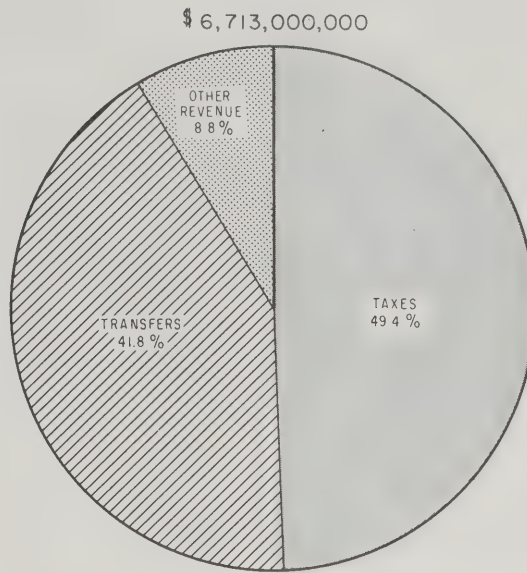
Function	1968		1969		Percentage change 1968/1969
	Millions of dollars	Percentage allocation	Millions of dollars	Percentage allocation	
General government services	314.4	4.8	314.4	4.3	--
Protection of persons and property	463.7	7.1	524.7	7.2	+ 13.2
Public works	831.6	12.7	868.4	12.0	+ 4.4
Sanitation and waterworks	538.5	8.2	525.2	7.2	- 2.5
Health	103.6	1.6	143.5	2.0	+ 38.5
Social welfare	182.6	2.8	205.9	2.9	+ 12.8
Recreation and community services	247.4	3.8	262.9	3.6	+ 6.3
Education ¹	3,199.8	48.7	3,684.6	50.7	+ 15.1
Debt charges (excluding debt retirement and sinking fund contributions):					
Debt interest ²	429.6	6.5	467.8	6.4	+ 8.9
Other long-term interest	2.5	--	2.4	--	- 4.0
Other	20.9	0.3	22.5	0.3	+ 7.6
Own enterprises	22.1	0.3	34.9	0.5	+ 57.9
Other expenditure	207.5	3.2	210.7	2.9	+ 1.5
Gross general expenditure	6,564.2	100.0	7,267.9	100.0	+ 10.7

¹ School expenditure for Quebec is estimated at \$445 million in 1968 and \$423 million in 1969.

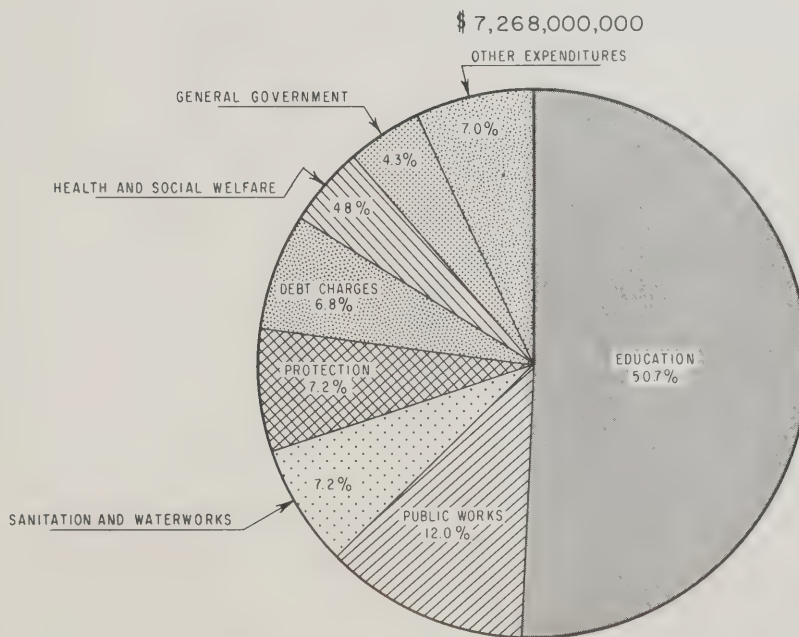
² School debt interest is estimated at \$64 million in 1968 and \$77 million in 1969.

CHART-I

REVENUE ALL CANADA



EXPENDITURE ALL CANADA



SECTION A

TABLE 1. General Revenue, by Province, 1969

No.	Source	Nfld. ¹	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Taxes:					
	General and school:					
1	Real property	6,205	6,693	61,755	12,296	684,188 ²
2	Personal property	—	—	—	—	—
3	Business	2,494	738	2,777	—	51,640
4	Poll	503	158	2,356	—	—
5	Sales (including amusement)	—	—	—	—	6,636 ⁴
6	Other	1,310	47	543	—	11,480
7	Total general and school taxes	10,512	7,636	67,431	12,296	753,944
8	Special assessments (owners' share) and charges	384	91	712	66	150,588
9	Total taxes	10,896	7,727	68,143	12,362	904,532
	Privileges, licences and permits:					
10	Licences and permits	305	83	859	422	9,895
11	Rents, concessions and franchises	301	14	1,200	361	6,816
12	Total privileges, licences and permits	606	97	2,059	783	16,711
	Sales and services:					
13	Recreation and community	33	17	31	522	5,581
14	Service charges	2,177	585	6,092	5,534	23,880
15	Total sales and services	2,210	602	6,123	6,056	29,461
	Fines and penalties:					
16	Fines	16	116	612	171	10,515
17	Tax penalties	—	9	907	2	8,263
18	Total fines and penalties	16	125	1,519	173	18,778
19	Interest, discount, premium and foreign exchange	181	18	787	99	7,526
20	Own enterprise contributions	40	120	234	—	5,465
21	Other revenue	1,440	77	3,525	898	19,664
22	Gross revenue from own sources	15,389	8,766	82,390	20,371	1,002,137
	Conditional transfers from:					
23	Federal government	—	60	4,031	1,769	2,812
24	Provincial governments	1,960	9,149	76,954	1,235	639,317
25	Total conditional transfers^{4 5}	1,960	9,209	80,985	3,004	642,129
	Unconditional transfers:					
	From governments:					
26	Federal—Grants in lieu of taxes	209	83	3,534	—	3,008
27	Other	2,674	20	—	—	238
28	Provincial—Grants in lieu of taxes	—	—	777	—	1,839
29	Other	—	512	3,785	14,469	123,473
	From government enterprises ^{5 6}					
30	Federal	128	—	2,599	—	4,220
31	Provincial	—	—	1,762	—	417
32	Total unconditional transfers	3,011	615	12,457	14,469	133,195
33	Total transfers (items 25 and 32)	4,971	9,824	93,442	17,473	775,324
34	Gross general revenue (items 22 and 33)	20,360	18,590	175,832	37,844	1,777,461
35	Less: conditional transfers (item 25)	1,960	9,209	80,985	3,004	642,129
36	Net general revenue	18,400	9,381	94,847	34,840	1,135,332

¹ Preliminary data. See text page 8.² Includes \$52,458 special taxes (Quebec), and \$422.5 million for school tax revenue.³ "Personal property" included in "Real property" in P.E.I., N.S., Que., Man.⁴ Amusement only (Quebec).

TABLE 1. General Revenue, by Province, 1969

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,237,219	122,078	139,942	211,445	300,643	2,782,464	291	838	2,783,593	1
...	...	...	...	...	...	...	...	...	2
165,380	8,937	9,662	11,596	8,386	261,610	...	67	261,677	3
...	—	11	...	...	3,028	...	2	3,030	4
...	657	3,710	...	...	11,003	...	...	11,003	5
...	27	—	8,471	26	21,904	...	...	21,904	6
1,402,599	131,699	153,325	231,512	309,055	3,080,009	291	907	3,081,207	7
30,974	7,210	7,967	10,713	26,789	235,494	43	52	235,589	8
1,433,573	138,909	161,292	242,225	335,844	3,315,503	334	959	3,316,796	9
14,850	2,555	2,333	5,414	12,148	48,864	67	44	48,975	10
7,151	1,036	1,186	8,448	3,325	29,838	17	51	29,906	11
22,001	3,591	3,519	13,862	15,473	78,702	84	95	78,881	12
1,266	—	1,489	3,293	4,262	16,494	18	48	16,560	13
123,118	15,999	16,124	33,544	37,638	264,691	266	214	265,171	14
124,384	15,999	17,613	36,837	41,900	281,185	284	262	281,731	15
6,275	1,498	1,470	4,122	5,732	30,527	22	2	30,551	16
8,282	1,362	1,034	1,600	699	22,158	12	13	22,183	17
14,557	2,860	2,504	5,722	6,431	52,685	34	15	52,734	18
13,383	2,813	2,435	5,203	5,862	38,307	15	63	38,385	19
—	1,795	4,460	13,604	2,176	27,894	—	—	27,894	20
52,845	9,436	5,943	10,142	5,342	109,312	8	123	109,443	21
1,660,743	175,403	197,766	327,595	413,028	3,903,588	759	1,517	3,905,864	22
22,298	614	843	1,044	3,036	36,507	—	—	36,507	23
1,033,401	122,018	90,014	184,434	276,199	2,434,681	296	1,117	2,436,094	24
1,055,699	122,632	90,857	185,478	279,235	2,471,188	296	1,117	2,472,601	25
23,166	3,195	1,631	3,092	3,051	40,969	94	325	41,388	26
—	—	53	1	—	2,986	—	—	2,986	27
3,703	2,875	656	5,065	648	15,563	—	92	15,655	28
54,249	7,303	—	34,093	7	237,884	219	—	238,103	29
5,732	1,059	107	—	904	14,749	—	—	14,749	30
11,967	2,176	2,214	27	2,567	21,130	—	—	21,130	31
98,817	16,608	4,661	42,278	7,170	333,281	313	417	334,011	32
1,154,516	139,240	95,518	227,756	286,405	2,804,469	609	1,534	2,806,612	33
2,815,259	314,643	293,284	555,351	699,433	6,708,057	1,368	3,051	6,712,476	34
1,055,699	122,632	90,857	185,478	279,235	2,471,188	296	1,117	2,472,601	35
1,759,560	192,011	202,427	369,873	420,198	4,236,869	1,072	1,934	4,239,875	36

⁵ See Table 8, page 24 for analysis.

⁶ Grants are mostly in lieu of taxes.

⁷ The per capita (unconditional transfers) grant, in British Columbia now included with the "Conditional Transfers" due to an amendment effective January 1, 1967.

TABLE 2. General Expenditure, by Province, 1969

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government services	3,475	344	8,298	3,148	108,357
Protection of persons and property:						
2	Fire.....	513	342	5,141	4,112	42,229
3	Police, law enforcement and corrections	114	445	6,017	4,079	81,542
4	Street lighting	641	—	1,371	1,030	10,463
5	Other.....	156	—	498	237	10,060
6	Total protection of persons and property.....	1,424	787	13,027	9,458	144,294
7	Public works	5,199	1,191	10,402	11,871	191,579
8	Sanitation and waterworks.....	4,191	980	15,827	11,132	144,231
Health:						
9	Public health and medical, dental and allied services	6	1	1,987	46	8,671
10	Hospital care.....	—	—	10,038	—	8
11	Other.....	—	—	36	—	307
12	Total health.....	6	1	12,061	46	8,986
Social welfare:						
13	Aid to the aged	—	—	4,791	—	115
14	Aid to the unemployed and unemployable	—	42	5,963	29	343
15	Child welfare	—	—	805	—	193
16	Other.....	4	—	158	—	5,466
17	Total social welfare.....	4	42	11,717	29	6,117
18	Recreation and community services.....	1,026	149	4,098	4,107	56,283
19	Education (excluding debenture debt charges)	900	14,373	99,808	64	1,001,909 ¹
Debt charges (excluding retirement and sinking fund contributions):						
20	Debenture interest	1,297	1,060	8,735	3,289	192,452 ²
21	Other long-term interest.....	—	12	129	34	972
22	Other.....	1,658	253	1,752	600	5,395
23	Total debt charges	2,955	1,325	10,616	3,923	198,819
24	Own enterprises	443	—	95	—	—
Other expenditures:						
25	Provision for reserves	108	322	1,727	118	5,362
26	Special projects	—	—	—	—	—
27	Other.....	906	383	7,240	1,665	45,115
28	Total other expenditures	1,014	705	8,967	1,783	50,477
29	Gross general expenditure (cost of services provided)....	20,637	19,897	194,916	45,561	1,911,052

¹ Education expenditure for Quebec is estimated.

TABLE 2. General Expenditure, by Province, 1969

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
104, 979	27, 520	11, 633	19, 112	26, 917	313, 783	191	355	314, 329	1
73, 203	6, 424	5, 209	13, 970	21, 227	172, 370	195	85	172, 650	2
105, 834	10, 241	7, 524	16, 925	27, 839	260, 560	—	8	260, 568	3
14, 830	2, 010	1, 996	3, 385	3, 027	38, 753	29	27	38, 809	4
22, 273	1, 394	1, 849	10, 273	5, 941	52, 681	14	8	52, 703	5
216, 140	20, 069	16, 578	44, 553	58, 034	524, 364	238	128	524, 730	6
403, 146	35, 135	45, 318	92, 095	71, 512	867, 448	382	575	868, 405	7
196, 747	20, 176	18, 224	50, 274	62, 527	524, 309	305	548	525, 162	8
32, 214	2, 850	764	5, 957	2, 884	55, 380	16	18	55, 414	9
27, 036	2, 188	12, 872	22, 087	3, 826	78, 055	—	5	78, 060	10
6, 360	—	337	2, 233	738	10, 011	—	—	10, 011	11
65, 610	5, 038	13, 973	30, 277	7, 448	143, 446	16	23	143, 485	12
20, 284	—	344	325	2, 372	28, 231	—	—	28, 231	13
67, 974	4, 804	1, 754	6, 524	53, 797	141, 230	—	—	141, 230	14
9, 063	6	—	—	—	10, 067	—	—	10, 067	15
17, 568	298	314	725	1, 864	26, 397	—	—	26, 397	16
114, 889	5, 108	2, 412	7, 574	58, 033	205, 925	—	—	205, 925	17
113, 147	11, 469	9, 991	28, 960	33, 111	262, 341	68	503	262, 912	18
1, 569, 558	164, 265	158, 329	315, 184	359, 269	3, 683, 659	—	916	3, 684, 575	19
157, 642	17, 187	14, 678	36, 399	34, 962	467, 701	34	60	467, 795	20
—	—	53	7	1, 219	2, 426	—	—	2, 426	21
5, 946	—	1, 565	2, 238	3, 039	22, 446	—	20	22, 466	22
163, 588	17, 187	16, 296	38, 644	39, 220	492, 573	34	80	492, 687	23
22, 305	5, 386	1, 152	2, 430	3, 124	34, 935	—	—	34, 935	24
33, 540	5, 323	5, 038	2, 589	16, 638	70, 765	19	2	70, 786	25
—	—	—	—	—	—	—	—	—	26
71, 354	42	2, 578	6, 875	3, 731	139, 889	27	33	139, 949	27
104, 894	5, 365	7, 616	9, 464	20, 369	210, 654	46	35	210, 735	28
3, 075, 003	316, 718	301, 522	638, 567	739, 564	7, 263, 437	1, 280	3, 163	7, 267, 880	29

² School debenture interest in Quebec estimated at \$77 million.

TABLE 3. Gross Capital Expenditures for Fixed Assets, by Province, 1969

No.	Function	Nfld. ¹	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government services	1,259	—	1,340	289	3,016
2	Protection of persons and property	48	—	971	634	—
3	Public works	1,559	609	5,652	6,623	78,421
4	Sanitation and waterworks	885	173	9,717	4,893	85,311
5	Health	—	—	1,472	—	—
6	Social welfare	2	—	25	—	—
7	Recreation and community services	55	—	969	1,500	2,735
8	Education	—	753	16,084	—	207,000 ²
9	Other	92	27	4,433	633	40,355
10	Totals	3,900	1,562	40,663	14,572	416,838

¹ Preliminary data. See text page 8.

² Estimated.

TABLE 4. Percentage Distribution of Gross General Revenue, by Province, 1969

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
Taxation:						
General and school:						
1	Real property	30.5	36.0	35.1	32.5	38.5
2	Personal property	—	—	—	—	—
3	Business	12.2	4.0	1.6	—	2.9
4	Poll	2.5	0.8	1.3	—	—
5	Sales (including amusement)	—	—	—	—	0.4
6	Other	6.4	0.3	0.3	—	0.6
7	Total general and school	51.6	41.1	38.3	32.5	42.4
8	Special assessments (owners' share) and charges	1.9	0.5	0.4	0.2	8.5
9	Total taxation	53.5	41.6	38.7	32.7	50.9
10	Privileges, licences and permits	2.9	0.5	1.2	2.1	0.9
11	Sales and services	10.9	3.2	3.5	16.0	1.7
12	Fines and penalties	0.1	0.7	0.9	0.4	1.1
13	Own enterprises	0.2	0.6	0.1	—	0.3
14	Other revenue (including Table 1, item 19)	8.0	0.5	2.4	2.6	1.5
15	Gross revenue from own sources	75.6	47.1	46.8	53.8	56.4
Conditional and unconditional transfers:						
16	Federal	14.2	.9	4.3	4.7	0.3
17	Provincial	9.6	52.0	46.4	41.5	43.0
18	Enterprises	0.6	—	2.5	—	0.3
19	Total transfers (Table 1, item 33)	24.4	52.9	53.2	46.2	43.6
20	Gross general revenue	100.0	100.0	100.0	100.0	100.0

TABLE 5. Percentage Distribution of Gross General Expenditure, by Province, 1969

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.
General government services	16.8	1.7	4.3	6.9	5.7	3.4	8.7
Protection of persons and property	6.9	4.0	6.7	20.8	7.6	7.0	6.3
Public works	25.2	6.0	5.4	26.1	10.0	13.1	11.1
Sanitation and waterworks	20.3	4.9	8.1	24.4	7.5	6.4	6.4
Health	--	--	6.2	0.1	0.5	2.2	1.6
Social welfare	--	0.2	6.0	--	0.3	3.8	1.6
Recreation and community services	5.0	0.8	2.1	9.0	3.0	3.7	3.6
Education	4.4	72.2	51.2	0.2	52.4	51.0	51.9
Debt charges (excluding debt retirement and sinking fund contributions):							
Debenture interest	6.3	5.3	4.5	7.2	10.1	5.1	5.4
Other long-term interest	--	--	--	0.1	--	--	--
Other	8.0	1.3	0.9	1.3	0.3	0.2	--
Own enterprises	2.2	--	--	--	--	0.7	1.7
Other expenditure	4.9	3.6	4.6	3.9	2.6	3.4	1.7
Gross general expenditure	100.0	100.0	100.0	100.0	100.0	100.0	100.0
	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
General government services	3.9	3.0	3.6	4.3	14.9	11.2	4.3
Protection of persons and property	5.5	7.0	7.8	7.2	18.6	4.1	7.2
Public works	15.0	14.4	9.7	11.9	29.8	18.2	12.0
Sanitation and waterworks	6.1	7.9	8.5	7.2	23.8	17.3	7.2
Health	4.6	4.7	1.0	1.9	1.3	0.7	2.0
Social welfare	0.8	1.2	7.8	2.8	--	--	2.8
Recreation and community services	3.3	4.5	4.5	3.6	5.3	15.9	3.6
Education	52.5	49.4	48.6	50.7	--	29.0	50.7
Debt charges (excluding debt retirement and sinking fund contributions):							
Debenture interest	4.9	5.7	4.7	6.4	2.7	1.9	6.5
Other long-term interest	--	--	0.2	--	--	--	--
Other	0.5	0.3	0.4	0.3	--	0.6	0.3
Own enterprises	0.4	0.4	0.4	0.4	--	--	0.5
Other expenditure	2.5	1.5	2.8	3.3	3.6	1.1	2.9
Gross general expenditure	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 6. Per Capita Ratios of Gross General Revenue by Type and by Province, 1969

		Taxes	Transfers	Other	Total
Newfoundland ¹	\$'000	10,896	4,971	4,493	20,360
Population 507,000, per capita in	\$	21	10	9	40
Prince Edward Island	\$'000	7,727	9,824	1,039	18,590
Population 110,000, per capita in	\$	70	89	9	168
Nova Scotia	\$'000	68,143	93,442	14,247	175,832
Population 760,000, per capita in	\$	90	123	18	231
New Brunswick ¹	\$'000	12,362	17,473	8,009	37,844
Population 624,000, per capita in	\$	20	28	12	60
Quebec ¹	\$'000	904,532	775,324	97,605	1,777,461
Population 5,927,000, per capita in	\$	153	130	16	299
Ontario	\$'000	1,433,573	1,154,516	227,170	2,815,259
Population 7,306,000, per capita in	\$	196	158	31	385
Manitoba	\$'000	138,909	139,240	36,494	314,643
Population 971,000, per capita in	\$	143	143	38	324
Saskatchewan	\$'000	161,292	95,518	36,474	293,284
Population 960,000, per capita in	\$	168	99	38	305
Alberta	\$'000	242,225	227,756	85,370	555,351
Population 1,526,000, per capita in	\$	159	149	56	364
British Columbia	\$'000	335,844	286,405	77,184	699,433
Population 2,007,000, per capita in	\$	167	143	38	348
Yukon Territory	\$'000	334	609	425	1,368
Population 15,000, per capita in	\$	22	41	28	91
Northwest Territories	\$'000	959	1,534	558	3,051
Population 31,000, per capita in	\$	31	49	18	98

¹ See text page 8.

TABLE 7. Per Capita Ratios of Gross General Expenditure by Function and by Province, 1969

		General govern- ment	Protec- tion	Public works	Sanitation and waterworks	Health	Social welfare
Newfoundland ¹	\$'000	3,475	1,424	5,199	4,191	6	4
Population 507,000, per capita in	\$	7	3	10	8	—	—
Prince Edward Island	\$'000	344	787	1,191	980	1	42
Population 110,000, per capita in	\$	3	7	11	9	--	--
Nova Scotia.....	\$'000	8,298	13,027	10,402	15,827	12,061	11,717
Population 760,000, per capita in	\$	11	17	14	21	16	15
New Brunswick ¹	\$'000	3,148	9,404	11,871	11,132	46	29
Population 624,000, per capita in	\$	5	15	19	18	--	--
Quebec ¹	\$'000	108,357	144,294	191,579	144,231	8,986	6,117
Population 5,927,000, per capita in	\$	18	24	32	24	2	1
Ontario.....	\$'000	104,979	216,140	403,146	196,747	65,610	114,889
Population 7,306,000, per capita in	\$	14	30	55	27	9	16
Manitoba	\$'000	27,520	20,069	35,135	20,176	5,038	5,108
Population 971,000, per capita in	\$	28	21	36	21	5	5
Saskatchewan	\$'000	11,633	16,578	45,318	18,224	13,973	2,412
Population 960,000, per capita in	\$	12	17	47	19	15	3
Alberta.....	\$'000	19,112	44,553	92,095	50,274	30,277	7,574
Population 1,526,000, per capita in	\$	13	29	60	33	20	5
British Columbia	\$'000	26,917	58,034	71,512	62,527	7,448	58,033
Population 2,007,000, per capita in	\$	13	29	36	31	4	29
Yukon Territory	\$'000	191	238	382	305	16	—
Population 15,000, per capita in	\$	13	16	25	20	1	—
Northwest Territories	\$'000	355	128	575	548	23	—
Population 31,000, per capita in	\$	11	4	19	18	--	—
		Recreation and community	Education	Debt charges	Other	Total	
Newfoundland ¹	\$'000	1,026	900	2,955	1,457	20,637	
Population 507,000, per capita in	\$	2	2	6	3	41	
Prince Edward Island	\$'000	149	14,373	1,325	705	19,897	
Population 110,000, per capita in	\$	1	131	12	6	180	
Nova Scotia.....	\$'000	4,098	99,808	10,616	9,062	194,916	
Population 760,000, per capita in	\$	5	131	14	12	256	
New Brunswick ¹	\$'000	4,107	64	3,923	1,837	45,561	
Population 624,000, per capita in	\$	7	--	6	3	73	
Quebec ¹	\$'000	56,283	1,001,909	198,819	50,477	1,911,052	
Population 5,927,000, per capita in	\$	9	169	34	9	322	
Ontario.....	\$'000	113,147	1,569,558	163,588	127,199	3,075,003	
Population 7,306,000, per capita in	\$	15	215	22	17	420	
Manitoba	\$'000	11,469	164,265	17,187	10,751	316,718	
Population 971,000, per capita in	\$	12	169	18	11	326	
Saskatchewan	\$'000	9,991	158,329	16,296	8,768	301,522	
Population 960,000, per capita in	\$	10	165	17	9	314	
Alberta.....	\$'000	28,960	315,184	38,644	11,894	638,567	
Population 1,526,000, per capita in	\$	19	206	25	8	418	
British Columbia	\$'000	33,111	359,269	39,220	23,493	739,564	
Population 2,007,000, per capita in	\$	16	179	20	11	368	
Yukon Territory	\$'000	68	—	34	46	1,280	
Population 15,000, per capita in	\$	5	—	2	3	85	
Northwest Territories	\$'000	503	916	80	35	3,163	
Population 31,000, per capita in	\$	16	30	3	1	102	

¹ See text page 8.

TABLE 8. Conditional Transfers from Governments, by Function and by Province, 1969

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Federal:					
1	General government services	—	1	—	—	—
	Protection of persons and property:					
2	Fire	—	—	—	—	—
3	Police, law enforcement and corrections	—	—	—	—	—
4	Street lighting	—	—	—	—	—
5	Other	—	—	—	—	—
6	Total protection of persons and property	—	—	—	—	—
7	Public works	—	32	2,947	1,678	1,151
8	Sanitation and waterworks	—	27	72	66	1,661
	Health:					
9	Public health and medical, dental and allied services	—	—	—	—	—
10	Hospital care	—	—	47	—	—
11	Other	—	—	—	—	—
12	Total health	—	—	47	—	—
	Social welfare:					
13	Aid to the aged	—	—	—	—	—
14	Aid to the unemployed and unemployable	—	—	—	—	—
15	Child welfare	—	—	—	—	—
16	Other	—	—	83	—	—
17	Total social welfare	—	—	83	—	—
18	Recreation and community services	—	—	—	—	—
19	Education (excluding debenture debt charges)	—	—	882	—	—
20	Other expenditure	—	—	—	25	—
21	Total federal (Table 1, item 23)	—	60	4,031	1,769	2,812
	Provincial:					
22	General government services	—	28	167	—	—
	Protection of persons and property:					
23	Fire	—	35	2,741	114	977
24	Police, law enforcement and corrections	—	—	19	—	—
25	Street lighting	—	—	—	—	—
26	Other	—	—	66	—	—
27	Total protection of persons and property	—	35	2,826	114	977
28	Public works	989	90	861	969	28,489
29	Sanitation and waterworks	806	—	494	20	9,429
	Health:					
30	Public health and medical, dental and allied services	—	—	—	—	—
31	Hospital care	—	—	8,097	—	—
32	Other	—	—	1,073	9	—
33	Total health	—	—	9,170	9	—
	Social welfare:					
34	Aid to the aged	—	—	1,619	—	—
35	Aid to the unemployed and unemployable	—	—	4,909	—	—
36	Child welfare	—	—	—	—	—
37	Other	—	—	—	—	—
38	Total social welfare	—	—	6,528	—	—
39	Recreation and community services	—	—	735	26	591
40	Education (excluding debenture debt charges)	—	8,993	56,077	—	599,463
41	Other expenditure	165	3	96	97	368
42	Total provincial (Table 1, item 24)	1,960	9,149	76,954	1,235	639,317
43	Total conditional transfers (Table 1, item 25)	1,960	9,209	985	3,004	642,129

TABLE 8. Conditional Transfers from Governments, by Function and by Province, 1969

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
—	—	—	6	4	11	—	—	11	1
—	—	—	—	2	2	—	—	2	2
—	—	—	—	—	—	—	—	—	3
—	—	—	—	—	—	—	—	—	4
86	—	—	—	5	91	—	—	91	5
86	—	—	—	7	93	—	—	93	6
3,808	478	—	700	1,080	11,874	—	—	11,874	7
7,870	136	257	—	572	10,661	—	—	10,661	8
—	—	—	—	—	—	—	—	—	9
—	—	495	—	—	542	—	—	542	10
194	—	—	—	268	462	—	—	462	11
194	—	495	—	268	1,004	—	—	1,004	12
—	—	—	—	—	—	—	—	—	13
—	—	—	—	—	—	—	—	—	14
—	—	—	—	—	—	—	—	—	15
—	—	—	—	4	87	—	—	87	16
—	—	—	—	4	87	—	—	87	17
15	—	—	—	—	15	—	—	15	18
527	—	—	338	—	1,747	—	—	1,747	19
9,798	—	91	—	1,101	11,015	—	—	11,015	20
22,298	614	843	1,044	3,036	36,507	—	—	36,507	21
155	—	422	390	459	1,621	—	313	1,934	22
10	—	—	—	377	4,254	27	—	4,281	23
31	—	—	—	4,853	4,903	—	—	4,903	24
—	47	—	—	6	53	—	—	53	25
14,646	81	121	591	1,163	16,668	—	—	16,668	26
14,687	128	121	591	6,399	25,878	27	—	25,905	27
175,327	11,758	12,379	15,136	38,055	284,053	173	203	284,429	28
1,010	—	402	1,256	1,438	14,855	18	20	14,893	29
—	—	—	—	—	—	—	—	—	30
1,000	—	1,355	1,509	1,972	13,933	6	—	13,939	31
23,500	—	—	1,559	599	26,740	—	1	26,741	32
24,500	—	1,355	3,068	2,571	40,673	6	1	40,680	33
169	—	—	—	—	1,788	—	—	1,788	34
57,140	3,306	579	3,712	39,817	109,463	—	—	109,463	35
3,767	—	—	—	—	3,767	—	—	3,767	36
—	—	—	193	2,733	2,926	—	—	2,926	37
61,076	3,306	579	3,905	42,550	117,944	—	—	117,944	38
9,213	109	75	2,025	762	13,536	5	106	13,647	39
742,043	106,717	74,028	155,992	181,136	1,924,449	—	474	1,924,923	40
5,390	—	653	2,071	2,829	11,672	67	—	11,739	41
1,033,401	122,018	90,014	184,434	276,199	2,434,681	296	1,117	2,436,094	42
1,055,699	122,632	90,857	185,478	279,235	2,471,188	296	1,117	2,472,601	43

**TABLE 9. Summary of Taxation Revenue, Tax Collections and Taxes Receivable,
by Province, 1969**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	Taxation revenue (Table 1, item 9)	10,896	7,727	68,143	12,362	904,532
2	Tax collections	10,243	7,823	66,770	12,362	¹
3	Tax collections as a percentage of taxation revenue %	94.00	103.24	97.98	100.00	...
4	Taxes receivable, current and arrears (Table 15, item 7) ...	4,599	1,570	16,785	—	131,383
5	Taxes receivable as a percentage of taxation revenue %	42.20	20.32	24.63	100.00	14.52

¹ Tax collections not available.

TABLE 10. Analysis of Debenture Debt Charges, by Purpose and by Province, 1969

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	General:					
1	Interest	1,297	738	4,639	3,289	115,008
2	Serial principal	1,115	526	5,147	4,217	97,124
3	Sinking fund requirements	—	334	154	145	1,184
4	Total general	2,412	1,598	9,940	7,651	213,316
	Schools:					
5	Interest	—	322	4,096	—	77,444 ²
6	Serial principal	—	106	4,929	—	67,556 ²
7	Sinking fund requirements	—	76	79	—	..
8	Total schools	—	504	9,104	—	145,000
9	Total general and schools	2,412	2,102	19,044	7,651	358,316
	Utilities:					
10	Interest	—	13	60	128	865
11	Serial principal	—	26	94	151	1,033
12	Sinking fund requirements	—	—	—	13	80
13	Total utilities	—	39	154	292	1,978
14	Totals	2,412	2,141	19,198	7,943	360,294

¹ Sinking fund requirements included in serial principal-general and schools for Ontario and Manitoba and in utilities-serial principal for Ontario, Manitoba and British Columbia.

**TABLE 9. Summary of Taxation Revenue, Tax Collections and Taxes Receivable,
by Province, 1969**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,433,573	138,909	161,292	242,225	335,844	3,315,503	334	959	3,316,796	1
1,421,012	136,078	148,966	236,256	336,175	2,375,685	456	940	2,377,081	2
99.12	97.96	92.36	97.54	100.10	71.65	136.53	98.02	71.67	3
110,706	35,033	24,484	36,212	10,239	371,011	111	195	371,317	4
7.72	25.22	15.18	14.95	3.05	11.19	33.23	20.33	11.20	5

TABLE 10. Analysis of Debenture Debt Charges, by Purpose and by Province, 1969

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
87,251	11,079	9,552	20,674	21,381	274,908	34	46	274,988	1
99,833	12,489	7,070	23,954	21,586	273,061 ¹	32	68	273,161 ¹	2
¹	¹	2,702	203	429	5,151 ¹	—	—	5,151 ¹	3
187,084	23,568	19,324	44,831	43,396	553,120	66	114	553,300	4
70,391	6,108	5,126	15,725	13,581	192,793	—	14	192,807	5
82,168	6,076	5,363	19,470	13,702	199,370 ¹	—	36	199,406 ¹	6
¹	¹	1,679	—	6,405	8,239 ¹	—	—	8,239 ¹	7
152,559	12,184	12,168	35,195	33,688	400,402	—	50	400,452	8
339,643	35,752	31,492	80,026	77,084	953,522	66	164	953,752	9
12,828	2,805	142	6,003	118	22,962	—	—	22,962	10
13,345	2,805	159	4,662	186	22,461 ¹	—	—	22,461 ¹	11
¹	¹	122	55	¹	270 ¹	—	—	270 ¹	12
26,173	5,610	423	10,720	304	45,693	—	—	45,693	13
365,816	41,362	31,915	90,746	77,388	999,215	66	164	999,445	14

² Estimated.

CHART-2

GROSS CAPITAL EXPENDITURE FOR FIXED ASSETS BY PROVINCE, 1968-1969

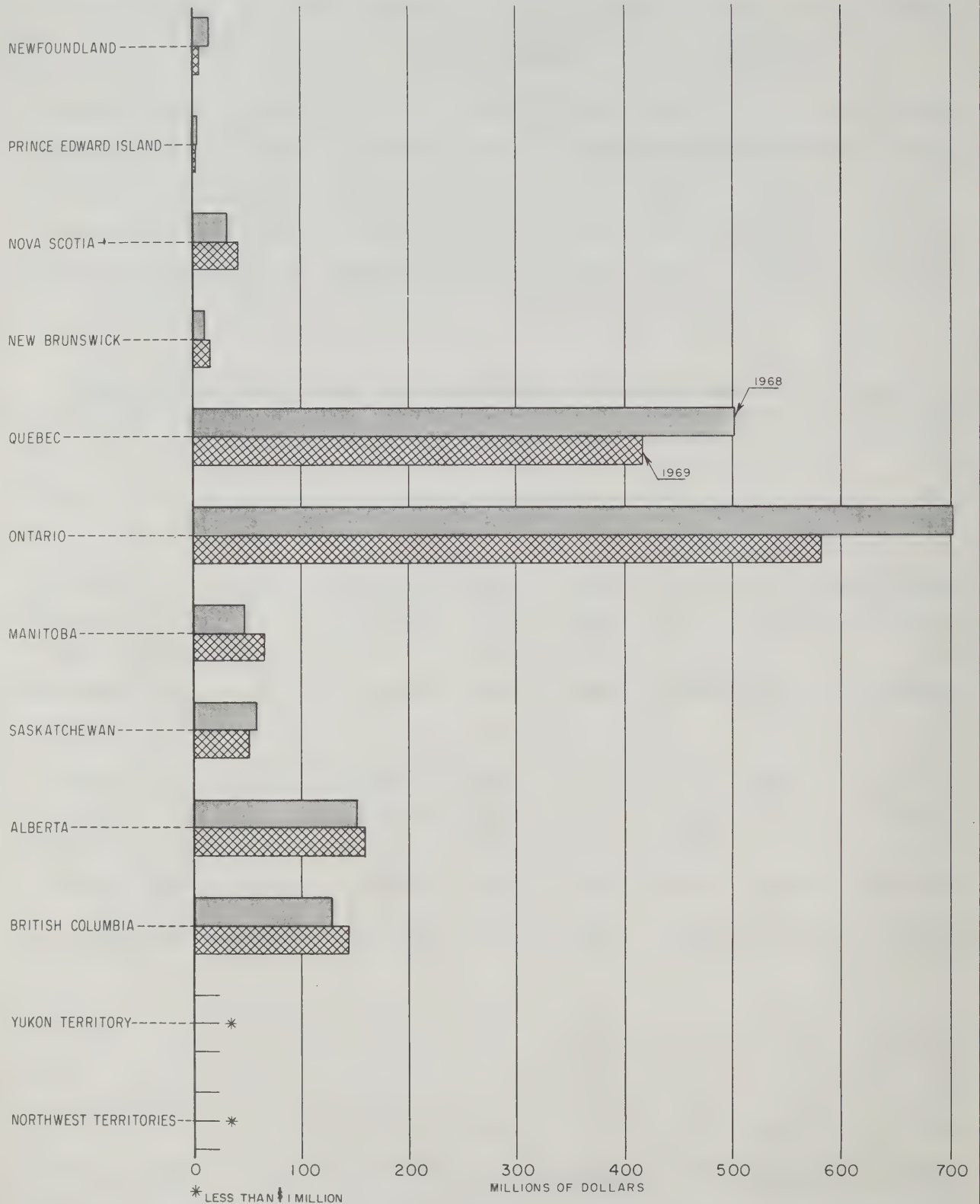
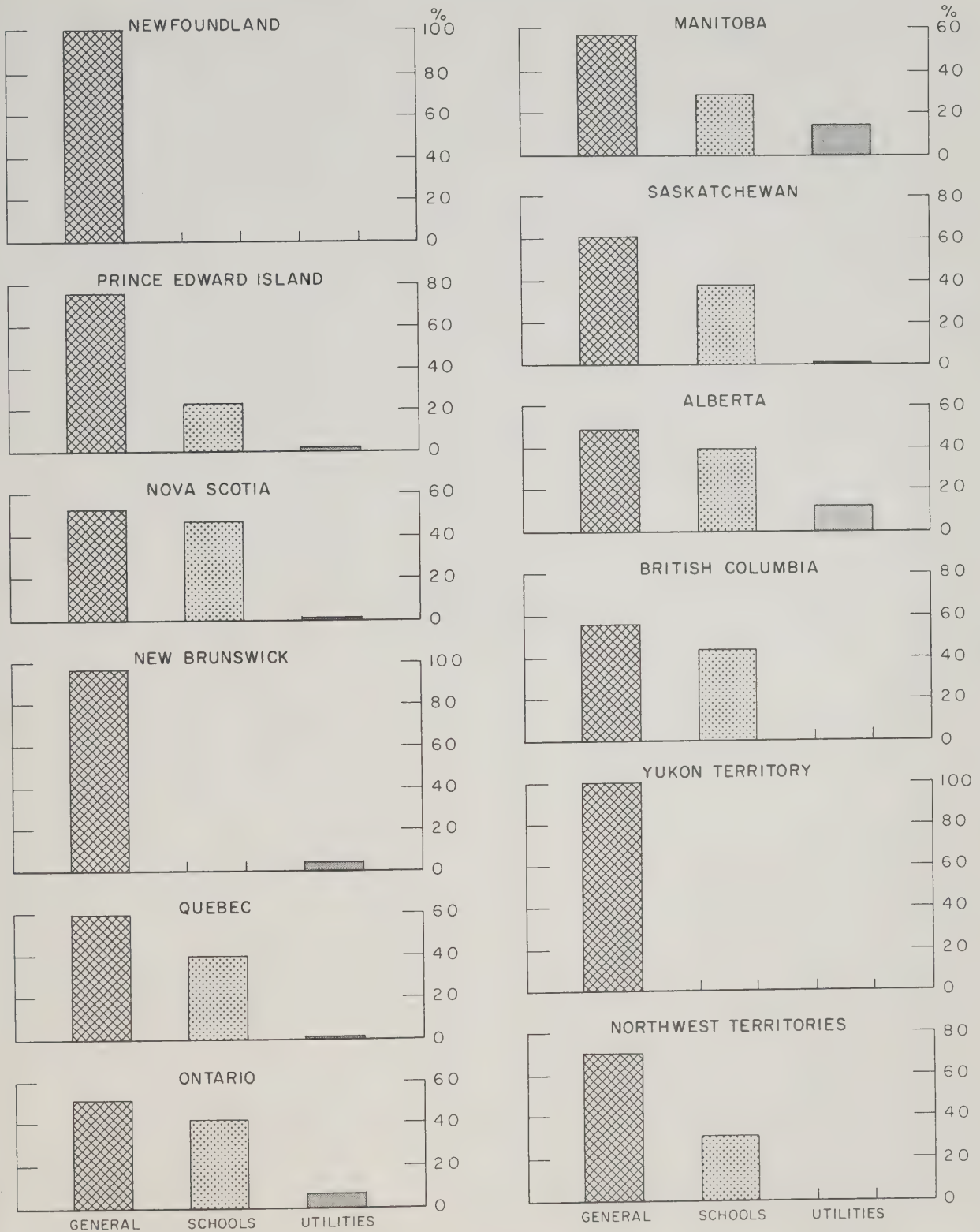


CHART-3

PERCENTAGE OF DEBENTURE DEBT CHARGES BY PURPOSE, BY PROVINCE, 1969



SECTION B

**TABLE 11. Economic Classification of Gross General Revenue for the Year
Ended December 31, 1969**

No.	Source analysis	Canada total						
		Total as per Table 1	Economic analysis					Other
			Indirect taxes	Other trans- fers from persons	Invest- ment income	Transfers from		
						Federal govern- ment	Provincial govern- ment	
		thousands of dollars						
	Taxes:							
1	General and school:							
2	Real property	2, 783, 593	2, 783, 593	—	—	—	—	—
3	Personal property	—	—	—	—	—	—	—
4	Business	261, 677	261, 677	—	—	—	—	—
5	Poll	3, 030	—	3, 030	—	—	—	—
6	Sales (including amusement)	11, 003	11, 003	—	—	—	—	—
7	Other	21, 904	21, 904	—	—	—	—	—
8	Total general and school taxes	3, 081, 207	3, 078, 177	3, 030	—	—	—	—
9	Special assessments (owners' share) and charges	235, 589	235, 589	—	—	—	—	—
10	Total taxes	3, 316, 796	3, 313, 766	3, 030	—	—	—	—
	Privileges, licences and permits:							
11	Licences and permits	48, 975	48, 975	—	—	—	—	—
12	Rents, concessions and franchises	29, 906	—	—	—	—	—	29, 906
13	Total privileges, licences and permits	78, 881	48, 975	—	—	—	—	29, 906
	Sales and services:							
14	Recreation and community	16, 560	—	—	16, 560	—	—	—
15	Service charges	265, 171	—	15, 000	—	—	—	250, 171
16	Total sales and services.....	281, 731	—	15, 000	16, 560	—	—	250, 171
	Fines and penalties:							
17	Fines	30, 551	—	30, 551	—	—	—	—
18	Tax penalties	22, 183	22, 183	—	—	—	—	—
19	Total fines and penalties	52, 734	22, 183	30, 551	—	—	—	—
20	Interest, discount, premium and foreign exchange	38, 385	38, 385	—	—	—	—	—
21	Own enterprise contributions	27, 894	—	—	27, 894	—	—	—
22	Other revenue	109, 443	—	—	—	—	—	109, 443
23	Gross revenue from own sources	3, 905, 864	3, 423, 309	48, 581	44, 454	—	—	389, 520
	Conditional transfers from:							
24	Federal government	36, 507	—	—	—	36, 507	—	—
25	Provincial governments.....	2, 436, 094	—	—	—	—	2, 436, 094	—
26	Total conditional transfers	2, 472, 601	—	—	—	36, 507	2, 436, 094	—
	Unconditional transfers:							
27	From governments:							
28	Federal—Grants in lieu of taxes.....	41, 388	—	—	—	41, 388	—	—
29	Other.....	2, 986	—	—	—	2, 986	—	—
30	Provincial—Grants in lieu of taxes	15, 655	—	—	—	—	15, 655	—
31	Other	238, 103	—	—	—	—	238, 103	—
32	From government enterprises:							
33	Federal	14, 749	14, 749	—	—	—	—	—
34	Provincial	21, 130	21, 130	—	—	—	—	—
35	Total unconditional transfers	334, 011	35, 879	—	—	44, 374	253, 758	—
36	Total transfers (items 25 and 32)	2, 806, 612	35, 879	—	—	80, 881	2, 689, 852	—
37	Gross general revenue (items 22 and 33)	6, 712, 476	3, 459, 188	48, 581	44, 454	80, 881	2, 689, 852	389, 520

**TABLE 12. Economic Classification of Gross General Expenditure for the Year
Ended December 31, 1969**

No.	Functional analysis	Newfoundland ¹					
		Total as per Table 2	Economic analysis				Other
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	
		thousands of dollars					
1	General government services	3,475	3,475	—	—	—	—
	Protection of persons and property:						
2	Fire	513	513	—	—	—	—
3	Police, law enforcement and corrections	114	114	—	—	—	—
4	Street lighting	641	641	—	—	—	—
5	Other	156	156	—	—	—	—
6	Total protection of persons and property	1,424	1,424	—	—	—	—
7	Public works	5,199	5,199	—	—	—	—
8	Sanitation and waterworks	4,191	4,191	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services	6	6	—	—	—	—
10	Hospital care	—	—	—	—	—	—
11	Other	—	—	—	—	—	—
12	Total health	6	6	—	—	—	—
	Social welfare:						
13	Aid to the aged	—	—	—	—	—	—
14	Aid to the unemployed and unemployable	—	—	—	—	—	—
15	Child welfare	—	—	—	—	—	—
16	Other	4	4	—	—	—	—
17	Total social welfare	4	4	—	—	—	—
18	Recreation and community services	1,026	1,026	—	—	—	—
19	Education (excluding debenture debt charges)	900	900	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest.....	1,297	—	—	1,297	—	—
21	Other long-term interest	—	—	—	—	—	—
22	Other	1,658	—	—	1,658	—	—
23	Total debt charges	2,955	—	—	2,955	—	—
24	Own enterprises	443	—	—	—	—	443
	Other expenditures:						
25	Provision for reserves	108	—	—	—	—	108
26	Special projects	—	—	—	—	—	—
27	Other	906	906	—	—	—	—
28	Total other expenditures	1,014	906	—	—	—	108
29	Gross general expenditure (cost of services provided)	20,637	17,131	—	2,955	—	551

¹ Preliminary data.

**TABLE 12. Economic Classification of Gross General Expenditure for the Year
Ended December 31, 1969**

Prince Edward Island						Nova Scotia						No.
Total as per Table 2	Economic analysis				Other	Total as per Table 2	Economic analysis				Other	
	Goods and services	Transfer payments					Goods and services	Transfer payments				
		To persons	Interest on public debt	Other levels				To persons	Interest on public debt	Other levels		
thousands of dollars												
344	344	-	-	-	-	8,298	8,298	-	-	-	-	1
342	342	-	-	-	-	5,141	5,141	-	-	-	-	2
445	445	-	-	-	-	6,017	6,017	-	-	-	-	3
-	-	-	-	-	-	1,371	1,371	-	-	-	-	4
-	-	-	-	-	-	498	498	-	-	-	-	5
787	787	-	-	-	-	13,027	13,027	-	-	-	-	6
1,191	1,191	-	-	-	-	10,402	10,402	-	-	-	-	7
980	980	-	-	-	-	15,827	15,827	-	-	-	-	8
1	1	-	-	-	-	1,987	1,987	-	-	-	-	9
-	-	-	-	-	-	10,038	-	-	-	10,038	-	10
-	-	-	-	-	-	36	36	-	-	-	-	11
1	1	-	-	-	-	12,061	2,023	-	-	10,038	-	12
-	-	-	-	-	-	4,791	4,791	-	-	-	-	13
42	-	42	-	-	-	5,963	-	5,963	-	-	-	14
-	-	-	-	-	-	805	805	-	-	-	-	15
-	-	-	-	-	-	158	158	-	-	-	-	16
42	-	42	-	-	-	11,717	5,754	5,963	-	-	-	17
149	149	-	-	-	-	4,098	4,098	-	-	-	-	18
14,373	14,373	-	-	-	-	99,808	99,808	-	-	-	-	19
1,060	-	-	1,060	-	-	8,735	-	-	8,735	-	-	20
12	-	-	12	-	-	129	-	-	129	-	-	21
253	-	-	253	-	-	1,752	-	-	1,752	-	-	22
1,325	-	-	1,325	-	-	10,616	-	-	10,616	-	-	23
-	-	-	-	-	-	95	-	-	-	-	95	24
322	-	-	-	-	322	1,727	-	-	-	-	1,727	25
-	-	-	-	-	-	-	-	-	-	-	-	26
383	383	-	-	-	-	7,240	7,240	-	-	-	-	27
705	383	-	-	-	322	8,967	7,240	-	-	-	1,727	28
19,897	18,208	42	1,325	-	322	194,916	166,477	5,963	10,616	10,038	1,822	29

**TABLE 12. Economic Classification of Gross General Expenditure for the Year
Ended December 31, 1969 - Continued**

No.	Functional analysis	New Brunswick					
		Total as per Table 2	Economic analysis				Other
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	
thousands of dollars							
1	General government services	3, 148	3, 148	—	—	—	—
	Protection of persons and property:						
2	Fire	4, 112	4, 112	—	—	—	—
3	Police, law enforcement and corrections	4, 079	4, 079	—	—	—	—
4	Street lighting	1, 030	1, 030	—	—	—	—
5	Other	237	237	—	—	—	—
6	Total protection of persons and property	9, 458	9, 458	—	—	—	—
7	Public works	11, 871	11, 871	—	—	—	—
8	Sanitation and waterworks	11, 132	11, 132	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services	46	46	—	—	—	—
10	Hospital care	—	—	—	—	—	—
11	Other	—	—	—	—	—	—
12	Total health	46	46	—	—	—	—
	Social welfare:						
13	Aid to the aged	—	—	—	—	—	—
14	Aid to the unemployed and unemployable	29	—	29	—	—	—
15	Child welfare	—	—	—	—	—	—
16	Other	—	—	—	—	—	—
17	Total social welfare	29	—	29	—	—	—
18	Recreation and community services	4, 107	4, 107	—	—	—	—
19	Education (excluding debenture debt charges)	64	64	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	3, 289	—	—	3, 289	—	—
21	Other long-term interest	34	—	—	34	—	—
22	Other	600	—	—	600	—	—
23	Total debt charges	3, 923	—	—	3, 923	—	—
24	Own enterprises	—	—	—	—	—	—
	Other expenditures:						
25	Provision for reserves	118	—	—	—	—	118
26	Special projects	—	—	—	—	—	—
27	Other	1, 665	1, 665	—	—	—	—
28	Total other expenditures	1, 783	1, 665	—	—	—	118
29	Gross general expenditure (cost of services provided)	45, 561	41, 491	29	3, 923	—	118

**TABLE 12. Economic Classification of Gross General Expenditure for the Year
Ended December 31, 1969 - Continued**

Quebec							Ontario						No.
Total as per Table 2	Economic analysis				Other	Total as per Table 2	Economic analysis				Other		
	Goods and services	Transfer payments					Goods and services	Transfer payments					
		To persons	Interest on public debt	Other levels				To persons	Interest on public debt	Other levels			
thousands of dollars													
108,357	108,357	—	—	—	—	104,979	104,979	—	—	—	—	1	
42,229	42,229	—	—	—	—	73,203	73,203	—	—	—	—	2	
81,542	81,542	—	—	—	—	105,834	105,834	—	—	—	—	3	
10,463	10,463	—	—	—	—	14,830	14,830	—	—	—	—	4	
10,060	10,060	—	—	—	—	22,273	22,273	—	—	—	—	5	
144,294	144,294	—	—	—	—	216,140	216,140	—	—	—	—	6	
191,579	191,579	—	—	—	—	403,146	403,146	—	—	—	—	7	
144,231	144,231	—	—	—	—	196,747	196,747	—	—	—	—	8	
8,671	8,671	—	—	—	—	32,214	32,214	—	—	—	—	9	
8	—	—	—	8	—	27,036	—	—	—	27,036	—	10	
307	307	—	—	—	—	6,360	6,360	—	—	—	—	11	
8,986	8,978	—	—	8	—	65,610	38,574	—	—	27,036	—	12	
115	115	—	—	—	—	20,284	20,284	—	—	—	—	13	
343	—	343	—	—	—	67,974	—	67,974	—	—	—	14	
193	193	—	—	—	—	9,063	9,063	—	—	—	—	15	
5,466	5,466	—	—	—	—	17,568	17,568	—	—	—	—	16	
6,117	5,774	343	—	—	—	114,889	46,915	67,974	—	—	—	17	
56,283	56,283	—	—	—	—	113,147	113,147	—	—	—	—	18	
1,001,909	1,001,909	—	—	—	—	1,569,558	1,569,558	—	—	—	—	19	
192,452	—	—	192,452	—	—	157,642	—	—	157,642	—	—	20	
972	—	—	972	—	—	—	—	—	—	—	—	21	
5,395	—	—	5,395	—	—	5,946	—	—	5,946	—	—	22	
198,819	—	—	198,819	—	—	163,588	—	—	163,588	—	—	23	
—	—	—	—	—	—	22,305	—	—	—	—	22,305	24	
5,362	—	—	—	—	5,362	33,540	—	—	—	—	33,540	25	
—	—	—	—	—	—	—	—	—	—	—	—	26	
45,115	45,115	—	—	—	—	71,354	71,354	—	—	—	—	27	
50,477	45,115	—	—	—	5,362	104,894	71,354	—	—	—	33,540	28	
1,911,052	1,706,520	343	198,819	8	5,362	3,075,003	2,760,560	67,974	163,588	27,036	55,845	29	

**TABLE 12. Economic Classification of Gross General Expenditure for the Year
Ended December 31, 1969 - Continued**

No.	Functional analysis	Manitoba					
		Total as per Table 2	Economic analysis				Other
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	
thousands of dollars							
1	General government services	27,520	27,520	—	—	—	—
	Protection of persons and property:						
2	Fire	6,424	6,424	—	—	—	—
3	Police, law enforcement and corrections	10,241	10,241	—	—	—	—
4	Street lighting	2,010	2,010	—	—	—	—
5	Other.....	1,394	1,394	—	—	—	—
6	Total protection of persons and property	20,069	20,069	—	—	—	—
7	Public works	35,135	35,135	—	—	—	—
8	Sanitation and waterworks.....	20,176	20,176	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services....	2,850	2,850	—	—	—	—
10	Hospital care.....	2,188	—	—	—	2,188	—
11	Other.....	—	—	—	—	—	—
12	Total health.....	5,038	2,850	—	—	2,188	—
	Social welfare:						
13	Aid to the aged	—	—	—	—	—	—
14	Aid to the unemployed and unemployable	4,804	—	4,804	—	—	—
15	Child welfare.....	6	6	—	—	—	—
16	Other.....	298	298	—	—	—	—
17	Total social welfare.....	5,108	304	4,804	—	—	—
18	Recreation and community services.....	11,469	11,469	—	—	—	—
19	Education (excluding debenture debt charges).....	164,265	164,265	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	17,187	—	—	17,187	—	—
21	Other long-term interest.....	—	—	—	—	—	—
22	Other.....	—	—	—	—	—	—
23	Total debt charges	17,187	—	—	17,187	—	—
24	Own enterprises	5,386	—	—	—	—	5,386
	Other expenditures:						
25	Provision for reserves	5,323	—	—	—	—	5,323
26	Special projects	—	—	—	—	—	—
27	Other.....	42	42	—	—	—	—
28	Total other expenditures	5,365	42	—	—	—	5,323
29	Gross general expenditure (cost of services provided)	316,718	281,830	4,804	17,187	2,188	10,709

**TABLE 12. Economic Classification of Gross General Expenditure for the Year
Ended December 31, 1969 - Continued**

Saskatchewan						Alberta						No.
Total as per Table 2	Economic analysis				Other	Total as per Table 2	Economic analysis				Other	
	Goods and services	Transfer payments					Goods and services	Transfer payments				
		To persons	Interest on public debt	Other levels				To persons	Interest on public debt	Other levels		
thousands of dollars												
11,633	11,633	—	—	—	—	19,112	19,112	—	—	—	—	1
5,209	5,209	—	—	—	—	13,970	13,970	—	—	—	—	2
7,524	7,524	—	—	—	—	16,925	16,925	—	—	—	—	3
1,996	1,996	—	—	—	—	3,385	3,385	—	—	—	—	4
1,849	1,849	—	—	—	—	10,273	10,273	—	—	—	—	5
16,578	16,578	—	—	—	—	44,553	44,553	—	—	—	—	6
45,318	45,318	—	—	—	—	92,095	92,095	—	—	—	—	7
18,224	18,224	—	—	—	—	50,274	50,274	—	—	—	—	8
764	764	—	—	—	—	5,957	5,957	—	—	—	—	9
12,872	—	—	—	12,872	—	22,087	—	—	—	22,087	—	10
337	337	—	—	—	—	2,233	2,233	—	—	—	—	11
13,973	1,101	—	—	12,872	—	30,277	8,190	—	—	22,087	—	12
344	344	—	—	—	—	325	325	—	—	—	—	13
1,754	—	1,754	—	—	—	6,524	—	6,524	—	—	—	14
—	—	—	—	—	—	—	—	—	—	—	—	15
314	314	—	—	—	—	725	725	—	—	—	—	16
2,412	658	1,754	—	—	—	7,574	1,050	6,524	—	—	—	17
9,991	9,991	—	—	—	—	28,960	28,960	—	—	—	—	18
158,329	158,329	—	—	—	—	315,184	315,184	—	—	—	—	19
14,678	—	—	14,678	—	—	36,399	—	—	36,399	—	—	20
53	—	—	53	—	—	7	—	—	7	—	—	21
1,565	—	—	1,565	—	—	2,238	—	—	2,238	—	—	22
16,296	—	—	16,296	—	—	38,644	—	—	38,644	—	—	23
1,152	—	—	—	—	1,152	2,430	—	—	—	—	2,430	24
5,038	—	—	—	—	5,038	2,589	—	—	—	—	2,589	25
—	—	—	—	—	—	—	—	—	—	—	—	26
2,578	2,578	—	—	—	—	6,875	6,875	—	—	—	—	27
7,616	2,578	—	—	—	5,038	9,464	6,875	—	—	—	2,589	28
301,522	264,410	1,754	16,296	12,872	6,190	638,567	566,293	6,524	38,644	22,087	5,019	29

**TABLE 12. Economic Classification of Gross General Expenditure for the Year
Ended December 31, 1969 - Continued**

No.	Functional analysis	British Columbia					
		Total as per Table 2	Economic analysis				Other
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	
thousands of dollars							
1	General government services	26,917	26,917	—	—	—	—
	Protection of persons and property:						
2	Fire	21,227	21,227	—	—	—	—
3	Police, law enforcement and corrections	27,839	27,839	—	—	—	—
4	Street lighting	3,027	3,027	—	—	—	—
5	Other	5,941	5,941	—	—	—	—
6	Total protection of persons and property	58,034	58,034	—	—	—	—
7	Public works	71,512	71,512	—	—	—	—
8	Sanitation and waterworks	62,527	62,527	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services	2,884	2,884	—	—	—	—
10	Hospital care	3,826	—	—	—	3,826	—
11	Other	738	738	—	—	—	—
12	Total health	7,448	3,622	—	—	3,826	—
	Social welfare:						
13	Aid to the aged	2,372	2,372	—	—	—	—
14	Aid to the unemployed and unemployable	53,797	—	53,797	—	—	—
15	Child welfare	—	—	—	—	—	—
16	Other	1,864	1,864	—	—	—	—
17	Total social welfare	58,033	4,236	53,797	—	—	—
18	Recreation and community services	33,111	33,111	—	—	—	—
19	Education (excluding debenture debt charges)	359,269	359,269	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	34,962	—	—	34,962	—	—
21	Other long-term interest	1,219	—	—	1,219	—	—
22	Other	3,039	—	—	3,039	—	—
23	Total debt charges	39,220	—	—	39,220	—	—
24	Own enterprises	3,124	—	—	—	—	3,124
	Other expenditures:						
25	Provision for reserves	16,638	—	—	—	—	16,638
26	Special projects	—	—	—	—	—	—
27	Other	3,731	3,731	—	—	—	—
28	Total other expenditures	20,369	3,731	—	—	—	16,638
29	Gross general expenditure (cost of services provided)	739,564	622,959	53,797	39,220	3,826	19,762

**TABLE 12. Economic Classification of Gross General Expenditure for the Year
Ended December 31, 1969 - Continued**

Yukon						Northwest Territories						No.
Total as per Table 2	Economic analysis				Other	Total as per Table 2	Economic analysis				Other	
	Goods and services	Transfer payments					Goods and services	Transfer payments				
		To persons	Interest on public debt	Other levels				To persons	Interest on public debt	Other levels		
thousands of dollars												
191	191	—	—	—	—	355	355	—	—	—	—	1
195	195	—	—	—	—	85	85	—	—	—	—	2
—	—	—	—	—	—	8	8	—	—	—	—	3
29	29	—	—	—	—	27	27	—	—	—	—	4
14	14	—	—	—	—	8	8	—	—	—	—	5
238	238	—	—	—	—	128	128	—	—	—	—	6
382	382	—	—	—	—	575	575	—	—	—	—	7
305	305	—	—	—	—	548	548	—	—	—	—	8
16	16	—	—	—	—	18	18	—	—	—	—	9
—	—	—	—	—	—	5	—	—	—	5	—	10
—	—	—	—	—	—	—	—	—	—	—	—	11
16	16	—	—	—	—	23	18	—	—	5	—	12
—	—	—	—	—	—	—	—	—	—	—	—	13
—	—	—	—	—	—	—	—	—	—	—	—	14
—	—	—	—	—	—	—	—	—	—	—	—	15
—	—	—	—	—	—	—	—	—	—	—	—	16
—	—	—	—	—	—	—	—	—	—	—	—	17
68	68	—	—	—	—	503	503	—	—	—	—	18
—	—	—	—	—	—	916	916	—	—	—	—	19
34	—	—	34	—	—	60	—	—	60	—	—	20
—	—	—	—	—	—	—	—	—	—	—	—	21
—	—	—	—	—	—	20	—	—	20	—	—	22
34	—	—	34	—	—	80	—	—	80	—	—	23
—	—	—	—	—	—	—	—	—	—	—	—	24
19	—	—	—	—	19	2	—	—	—	—	2	25
—	—	—	—	—	—	—	—	—	—	—	—	26
27	27	—	—	—	—	33	33	—	—	—	—	27
46	27	—	—	—	19	35	33	—	—	—	2	28
1,280	1,227	—	34	—	19	3,163	3,076	—	80	5	2	29

**TABLE 12. Economic Classification of Gross General Expenditure for the Year
Ended December 31, 1969 - Concluded**

No.	Functional analysis	Canada total					
		Total as per Table 2	Economic analysis				Other
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	
thousands of dollars							
1	General government services	314,329	314,329	—	—	—	—
	Protection of persons and property:						
2	Fire	172,650	172,650	—	—	—	—
3	Police, law enforcement and corrections	260,568	260,568	—	—	—	—
4	Street lighting	38,809	38,809	—	—	—	—
5	Other	52,703	52,703	—	—	—	—
6	Total protection of persons and property	524,730	524,730	—	—	—	—
7	Public works	868,405	868,405	—	—	—	—
8	Sanitation and waterworks	525,162	525,162	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services	55,414	55,414	—	—	—	—
10	Hospital care	78,060	—	—	—	78,060	—
11	Other	10,011	10,011	—	—	—	—
12	Total health	143,485	65,425	—	—	78,060	—
	Social welfare:						
13	Aid to the aged	28,231	28,231	—	—	—	—
14	Aid to the unemployed and unemployable	141,230	—	141,230	—	—	—
15	Child welfare	10,067	10,067	—	—	—	—
16	Other	26,397	26,397	—	—	—	—
17	Total social welfare	205,925	64,695	141,230	—	—	—
18	Recreation and community services	262,912	262,912	—	—	—	—
19	Education (excluding debenture debt charges)	3,684,575	3,684,575	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	467,795	—	—	467,795	—	—
21	Other long-term interest	2,426	—	—	2,426	—	—
22	Other	22,466	—	—	22,466	—	—
23	Total debt charges	492,687	—	—	492,687	—	—
24	Own enterprises	34,935	—	—	—	—	34,935
	Other expenditures:						
25	Provision for reserves	70,786	—	—	—	—	70,786
26	Special projects	—	—	—	—	—	—
27	Other	139,949	139,949	—	—	—	—
28	Total other expenditures	210,735	139,949	—	—	—	70,786
29	Gross general expenditure (cost of services provided)	7,267,880	6,450,182	141,230	492,687	78,060	105,721

**TABLE 13. Reconciliation of Gross General Revenue on a Financial Management Basis
with Total Revenue on a National Accounts Basis, 1969**

	Total	Economic analysis					Other revenue
		Indirect taxes	Other transfers from persons	Investment income	Transfers from		
					Federal govt.	Provincial govt.	
millions of dollars							
Gross general revenue (per Table 11)	6,712	3,459	49	44	81	2,690	389
Add:							
Improved data and rounding differences	41		3	12			26
Adjustment to reflect Investment income within National Accounts concepts:							
Interest on government held funds	26			26			
Interest on loans and advances	23			23			
Federal and provincial government payments of grants to municipalities and school boards, to replace F.M. revenue	2,595				94	2,501	
Other additions	60						60
Total additions	2,745		3	61	94	2,501	86
Deduct:							
Improved data	16	16					
Revenue not arising from production	39						39
Revenue offset against expenditure for National Accounts purposes	407						407
Federal and provincial government grants	2,771				81	2,690	
Total deductions	3,233	16			81	2,690	446
Reclassification of other revenue			18	11			- 29
Total revenue on a National Accounts basis	6,224	3,443	70	116	94	2,501	-

**TABLE 14. Reconciliation of Gross General Expenditure on a Financial Management Basis
with Total Current Expenditure on a National Accounts Basis, 1969**

	Total	Economic analysis					Other
		Goods and Services	Interest on the Public Debt	Transfers to			
				Persons	Other levels		
					Hospitals	Provincial govt.	
millions of dollars							
Gross general expenditure (per Table 12)	7,268	6,450	493	141	78		106
Add:							
Preliminary vs. actual data adjustment:							
Education	79	79					
Other	81	61	7	13			
Utility debt charge interest contra interest on loans revenue adjustment	23		23				
Benevolent institutions	2			2			
Depreciation	434	434					
Contributions to provincial governments	46					46	
Other additions	38	38					
Total additions	703	612	30	15		46	
Deduct:							
Capital expenditure per Financial Management	1,576	1,576					
Revenue offset against expenditure for National Accounts purposes	407	407					
Estimates vs. actual and differences in measurement and concept	58				58		
Expenditures on non-productive activities:							
Appropriation to reserves	71						71
Utility levies	35						35
Total deductions	2,147	1,983			58		106
Total current expenditure on a National Accounts basis	5,824	5,079	523	156	20	46	—

SECTION C

TABLE 15. Financial Assets,¹ by Province, 1969

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
		thousands of dollars				
1	Cash	1,961	505	3,533	1,971	58,203
2	Investments	2,429	5,799	18,077	8,458	48,209
	Accounts receivable:					
3	Sundry (gross)	1,455	70	12,712	3,634	93,853
4	Due from federal government	147	—	1,971	—	8,820
5	Due from provincial governments	1,638	7	9,613	250	42,440
6	Due from special districts	—	—	7	—	—
7	Taxes receivable (gross)	4,599	1,570	16,785	—	131,383
8	Property acquired for taxes (gross)	—	2	592	—	1,132
9	Due from other boards and commissions	—	—	—	—	66,585 ⁴
10	Due from trust funds	—	—	—	3	—
11	Other assets	5,295	624	7,248	4,624	131,627
12	Total financial assets	17,524	8,577	70,538	18,940	582,252

¹ Interfund balances, inter-municipal accounts receivable eliminated.

² Data for Quebec schools not available.

TABLE 16. Liabilities,¹ by Province, 1969

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
		thousands of dollars				
1	Bank overdrafts and temporary loans	19,540	1,728	44,645	11,598	156,203
	Accounts payable:					
2	Sundry	4,545	289	7,725	1,358	116,187
3	Due to federal government	118	—	18	32	399
4	Due to provincial governments	795	1	335	30	17,459
5	Due to special districts	—	—	—	—	4,843
6	Debenture debt (gross)	25,554	17,159	157,627	64,009	2,327,203 ⁵
	Other long-term indebtedness:					
7	Due to province	8,183	56	—	157	—
8	Due to federal government enterprises	5,404	45	—	1,181	—
9	Other	3,856	371	6,827	2,746	—
10	Due to other boards and commissions	—	—	—	—	—
11	Due to trust funds	—	—	235	—	—
12	Other liabilities	6,182	128	8,566	2,178	121,437 ⁷
13	Total liabilities	74,177	19,777	225,978	83,289	2,743,731

¹ Interfund balances, inter-municipal accounts payable eliminated.

² Data for Quebec schools not available.

³ Includes treasury bills 4,125.

⁴ Territorial government.

TABLE 15. Financial Assets,¹ by Province, 1969

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total ²	No.
thousands of dollars									
79,089	51,829	32,004	38,763	28,137	295,995	47	72	296,114	1
354,571	33,752	56,517	58,882	144,127	730,821	185	54	731,060	2
20,078	9,760	16,824	36,777	10,604	205,767	69	530	206,366	3
7,795	1,109	1,752	1,923	1,166	24,683	7	120	24,810	4
138,248	35,412	10,548	8,828	11,116	258,100	69 ³	411 ³	258,580	5
—	—	134	—	—	141	—	—	141	6
110,706	35,033	24,484	36,212	10,239	371,011	111	195	371,317	7
—	—	5,361	3,661	1,383	12,131	—	24	12,155	8
—	—	—	—	—	66,585	—	—	66,585	9
—	27	78	4,479	65	4,652	—	—	4,652	10
29,747	17,373	35,155	62,706	26,445	320,844	5	292	321,141	11
740,234	184,295	182,857	252,231	233,282	2,290,730	493	1,698	2,292,921	12

³ Territorial government.

⁴ Amount recoverable from municipalities, other than the City of Montreal, served by the Montreal Transportation Commission applicable to redemption of debt incurred for the construction and equipment of the Metro System — 66,585.

TABLE 16. Liabilities,¹ by Province, 1969

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total ²	No.
thousands of dollars									
207,234	75,849	15,012	21,647	28,482	581,938	4	439	582,381	1
135,120	15,782	13,407	39,807	26,769	360,989	117	572	361,678	2
11,485	378	52	1,694	1,586	15,762	—	—	15,762	3
4,739	703	3,714	4,786 ³	361	32,923	—	204 ⁴	33,127	4
—	—	141	127	—	5,111	—	—	5,111	5
3,420,713	330,300	271,797	858,086	777,091 ⁶	8,249,539	791	1,513	8,251,843	6
—	—	—	—	1,177	9,573	—	—	9,573	7
—	—	—	—	1,162	7,792	—	—	7,792	8
—	45	—	1,810	4,605	20,260	—	40	20,300	9
—	—	—	—	—	—	—	—	—	10
—	74	575	4,559	885	6,328	—	—	6,328	11
40,623	18,968	10,877	24,782	16,192	249,933	44	339	250,316	12
3,819,914	442,099	315,575	957,298	858,310	9,540,148	956	3,107	9,544,211	13

⁵ Includes 37,299 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

⁶ Includes 1,734 short-term capital borrowings.

⁷ Includes 66,585. Same as footnote 4, Table 15, Quebec.

TABLE 17. Analysis of Debenture Debt, by Purpose and by Province, 1969

No.		Nfld.		P.E.I.		N.S.		N.B.		Que.		Ont.	
		Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund
		thousands of dollars											
1	General ¹	15,569	9,184	3,750	7,486	81,127	3,724	57,130 ²	4,963	2,187,985 ³	..	1,949,899 ⁴	... ⁴
2	Schools .....	...	...	1,838	3,858	69,925	1,823	—	—	6	6	1,470,814 ⁷	...
3	Sub-totals	15,569	9,184	5,588	11,344	151,052	5,547	57,130	4,963	2,187,985	6	3,420,713	...
	Utilities:												
4	Electric light and power.....	248	—	227	—	1,028	—	1,136	780	...	...	...	...
5	Gas supply systems.....	...	...	—	—	—	—	—	—	...	...	...	...
6	Transit systems.....	—	—	—	—	—	—	—	—	...	37,299	...	...
7	Telephone systems .....	...	...	—	—	—	—	—	—	...	...	...	...
8	Central heating .....	...	...	—	—	—	—	—	—	...	...	...	...
9	Ferries.....	...	...	—	—	—	—	—	—	...	...	...	...
10	Airports.....	...	...	—	—	—	—	—	—	...	...	...	...
11	Housing.....	...	...	—	—	—	—	—	—	...	...	...	...
12	Parking authorities .....	...	...	—	—	—	—	—	—	...	...	...	...
13	Other	155	398	—	—	—	—	—	—	52,568	49,351	...	...
14	Sub-totals	403	398	227	—	1,028	—	1,136	780	52,568	86,650	...	...
15	Unclassified.....	—	—	—	—	—	—	—	—	—	—	—	—
16	Total debenture debt	15,972	9,582	5,815	11,344	152,080	5,547	58,266	5,743	2,240,553	86,650	3,420,713	...

¹ Includes other long term indebtedness due to Ontario Water Resources Commission.

² Includes some electric light for city of Moncton.

³ Includes an unidentifiable amount of sinking fund.

⁴ General includes utilities.

TABLE 18. Changes in Gross Debenture Debt during 1969

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
		thousands of dollars				
1	Gross debenture debt as at December 31, 1968	26,185	14,591	151,316	59,369	2,301,174
2	Debentures sold during 1969	484	3,636	16,714	9,166	193,006
3	Debentures retired during 1969	1,115	1,068	10,403	4,526	166,977
4	Gross debenture debt as at December 31, 1969	25,554	17,159	157,627	64,009	2,327,203

¹ Data for Quebec schools not available.

TABLE 19. Analysis of Debenture Debt classified by Place of Payment and by Province, 1969

No.	Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
		thousands of dollars				
1	Canada only	23,216	17,159	154,083	64,009	1,739,201
2	England only	—	—	—	—	3,144
3	England and Canada	—	—	—	—	466
4	U.S.A. only	2,338	—	2,469	—	535,714
5	U.S.A. and Canada	—	—	1,075	—	8,752
6	England, U.S.A. and Canada	—	—	—	—	10,000
7	Switzerland and Germany	—	—	—	—	29,926
8	Totals.....	25,554	17,159	157,627	64,009	2,327,203

¹ Data for Quebec schools not available.

² Includes an unidentifiable amount payable in U.S.A.

TABLE 17. Analysis of Debenture Debt, by Purpose and by Province, 1969

Man.		Sask.		Alta.		B.C.		Sub-total serial and sinking fund	Yukon		N.W.T.		Total serial and sinking fund	No.
Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund		Serial	Sinking fund	Serial	Sinking fund		
thousands of dollars														
93,940	85,949	114,581	69,486	421,333	6,517	263,439	171,788	5,547,850	791 ⁵	—	1,212	—	5,549,853	1
97,568	7,497	73,393 ³	12,201	311,841 ³	—	340,085	—	2,390,843 ⁶	...	...	301	...	2,391,144 ⁶	2
191,508	93,446	187,974	81,687	733,174	6,517	603,524	171,788	7,938,693 ⁶	791	—	1,513	—	7,940,997 ⁶	3
3,590	27,983	62	—	49,242	1,050	1,647	—	86,993	...	...	...	...	86,993	4
—	—	—	—	2,473	—	—	—	2,473	...	...	...	...	2,473	5
12,938	234	582	1,492	10,113	—	—	—	62,658	...	...	...	...	62,658	6
—	—	—	—	38,128	1,900	132	—	40,160	...	...	...	...	40,160	7
526	—	—	—	—	—	—	—	526	...	...	...	...	526	8
—	—	—	—	—	—	—	—	—	...	...	...	...	—	9
—	—	—	—	141	—	—	—	141	...	...	...	...	141	10
—	—	—	—	—	—	—	—	—	...	...	...	...	—	11
—	—	—	—	—	—	—	—	—	...	...	...	...	—	12
75	—	—	—	15,348	—	—	—	117,895	...	...	...	...	117,895	13
17,129	28,217	644	1,492	115,445	2,950	1,779	—	310,846	...	...	—	—	310,846	14
—	—	—	—	—	—	—	—	—	—	—	—	—	—	15
208,637	121,663	188,618	83,179	848,619	9,467	605,303	171,788	8,249,539	791	—	1,513	—	8,251,843	16

⁵ Whitehorse only.

⁶ Data for Quebec schools not available.

⁷ Includes Roman Catholic separate schools and public schools in unorganized areas.

TABLE 18. Changes in Gross Debenture Debt during 1969

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total ¹	Yukon	N.W.T.	Total ¹	No.
thousands of dollars									
3,062,423	309,046	276,513	758,545	757,784	7,716,946	823	1,051	7,718,820	1
553,637	42,624	12,379	147,885	61,615	1,041,146	—	566	1,041,712	2
195,347	21,370	17,095	48,344	42,308	508,553	32	104	508,689	3
3,420,713	330,300	271,797	858,086	777,091	8,249,539	791	1,513	8,251,843	4

TABLE 19. Analysis of Debenture Debt classified by Place of Payment and by Province, 1969

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total ¹	Yukon	N.W.T.	Total ¹	No.
thousands of dollars									
3,420,713 ²	266,194	248,908	800,246	589,812	7,323,541	791	1,513	7,325,845	1
—	—	—	—	777	3,921	—	—	3,921	2
—	—	—	—	—	466	—	—	466	3
...	55,532	22,889	57,840	165,521	842,303	—	—	842,303	4
—	—	—	—	20,204	30,031	—	—	30,031	5
—	1,900	—	—	777	12,677	—	—	12,677	6
—	6,674 ³	—	—	—	36,600	—	—	36,600	7
3,420,713	330,300	271,797	858,086	777,091	8,249,539	791	1,513	8,251,843	8

³ Includes 6,674 payable in Germany only.

TABLE 20. Direct Debt, by Province as at Fiscal Year End December 31, 1969

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ¹	Ont.	Man.
thousands of dollars								
Direct debt								
1	Debtenture debt	25,554	17,159	157,627	64,009	2,327,203	3,420,713 ²	330,300
2	Deduct sinking funds	141	3,660	4,342	2,691	4,413	330,210	35,573
3	Item 1 less item 2	25,413	13,499	153,285	61,318	2,322,790	3,090,503	294,727
4	Temporary loans and overdrafts	19,540	1,728	44,645	11,598	156,203	207,234	75,849
5	Accounts and other payables	21,985	761	14,905	5,497	138,888	151,344	16,908
6	Other liabilities	6,172	128	8,566	2,178	121,437	40,623	18,968
7	Total direct debt less sinking fund	73,110	16,116	221,401	80,591	2,739,318	3,489,704	406,452
thousands of dollars								
		Sask.	Alta.	B.C.	Sub-total ¹	Yukon	N.W.T.	Total ¹
Direct debt								
1	Debtenture debt	271,797	858,086	777,091	8,249,539	791	1,513	8,251,843
2	Deduct sinking funds	29,490	6,151	74,103	490,774	—	—	490,774
3	Item 1 less item 2	242,307	851,935	702,988	7,758,765	791	1,513	7,761,069
4	Temporary loans and overdrafts	15,012	21,647	28,482	581,938	4	439	582,381
5	Accounts and other payables	17,889	46,675	35,660	450,512	117	816	451,445
6	Other liabilities	10,877	24,782	16,192	249,923	44	339	250,306
7	Total direct debt less sinking fund	286,085	945,039	783,322	9,041,138	956	3,107	9,045,201

¹ Data for Québec schools not available. Includes 37,299 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

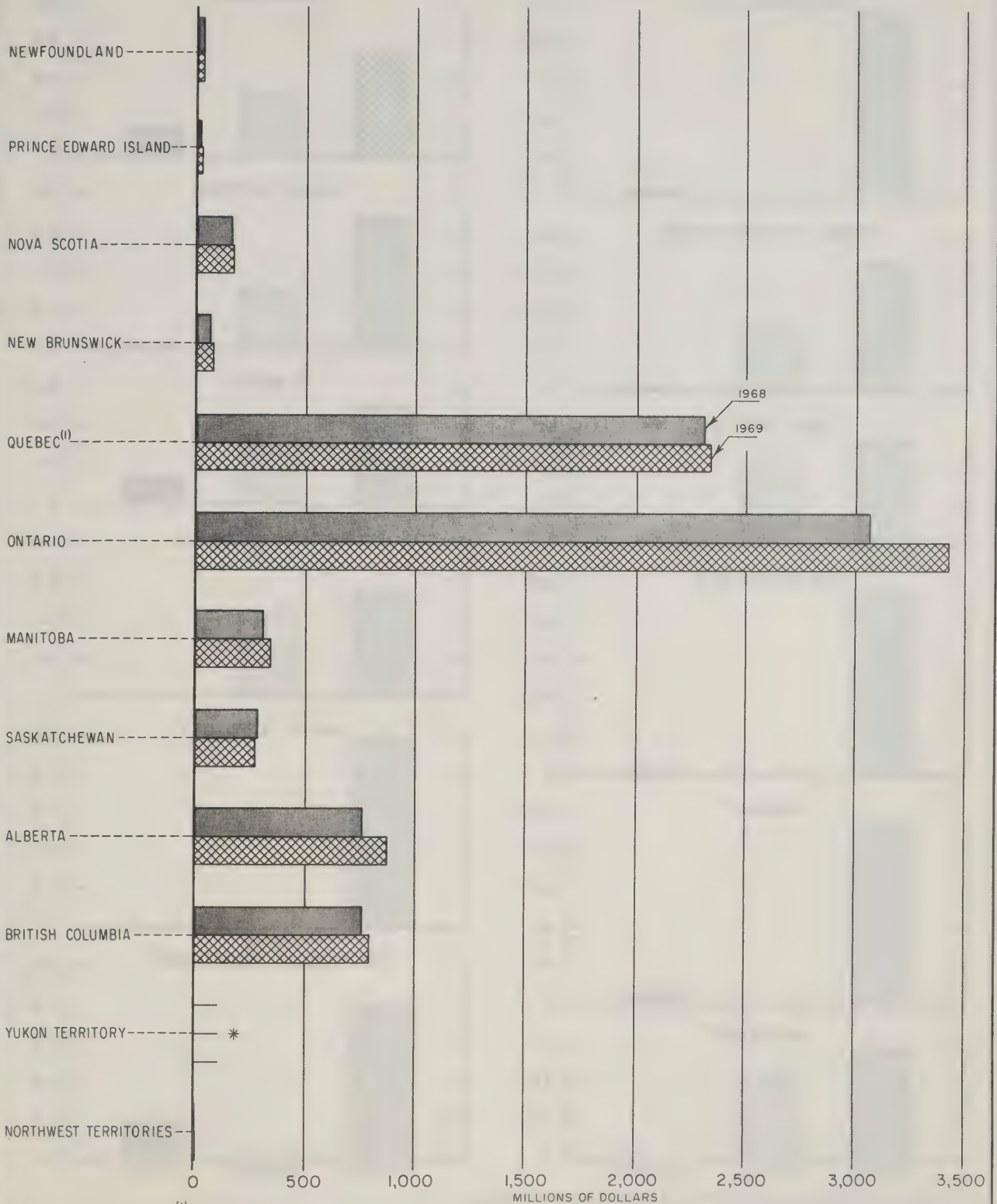
TABLE 21. Trust and Agency Funds,¹ by Province, 1969

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.
thousands of dollars						
Assets						
Cash .....	..	40	—	462	..	..
Investments .....	..	475	15,533	7,921	..	..
Due from other funds .....	..	—	235	—	..	..
Other assets .....	..	2	13	161	..	..
Total assets .....	..	517	15,781	8,544	..	..
Liabilities						
Accounts payable .....	..	—	—	3	..	..
Due to other funds .....	..	—	—	3	..	..
Other liabilities .....	..	—	—	381	..	..
Trust and agency fund balances .....	..	517	15,781	8,157	..	..
Total liabilities .....	..	517	15,781	8,544	..	..
	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.
thousands of dollars						
Assets						
Cash	2,848	219	262	1,883	—	—
Investments	91,484	22,058	58,927	4,276	—	—
Due from other funds	74	575	4,559	885	—	—
Other assets	4,172	711	9,032	345	—	—
Total assets	98,578	23,563	72,780	7,389	—	—
Liabilities						
Accounts payable	166	24	251	—	—	—
Due to other funds	27	78	4,479	65	—	—
Other liabilities	—	—	90	15	—	—
Trust and agency fund balances	98,385	23,461	67,960	7,309	—	—
Total liabilities	98,578	23,563	72,780	7,389	—	—

¹ Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of financial assets and liabilities, Tables 15 and 16, and are presented here for additional information only. See commentary, page 9.

CHART-4

GROSS DEBENTURE DEBT,
BY PROVINCE, 1968-1969

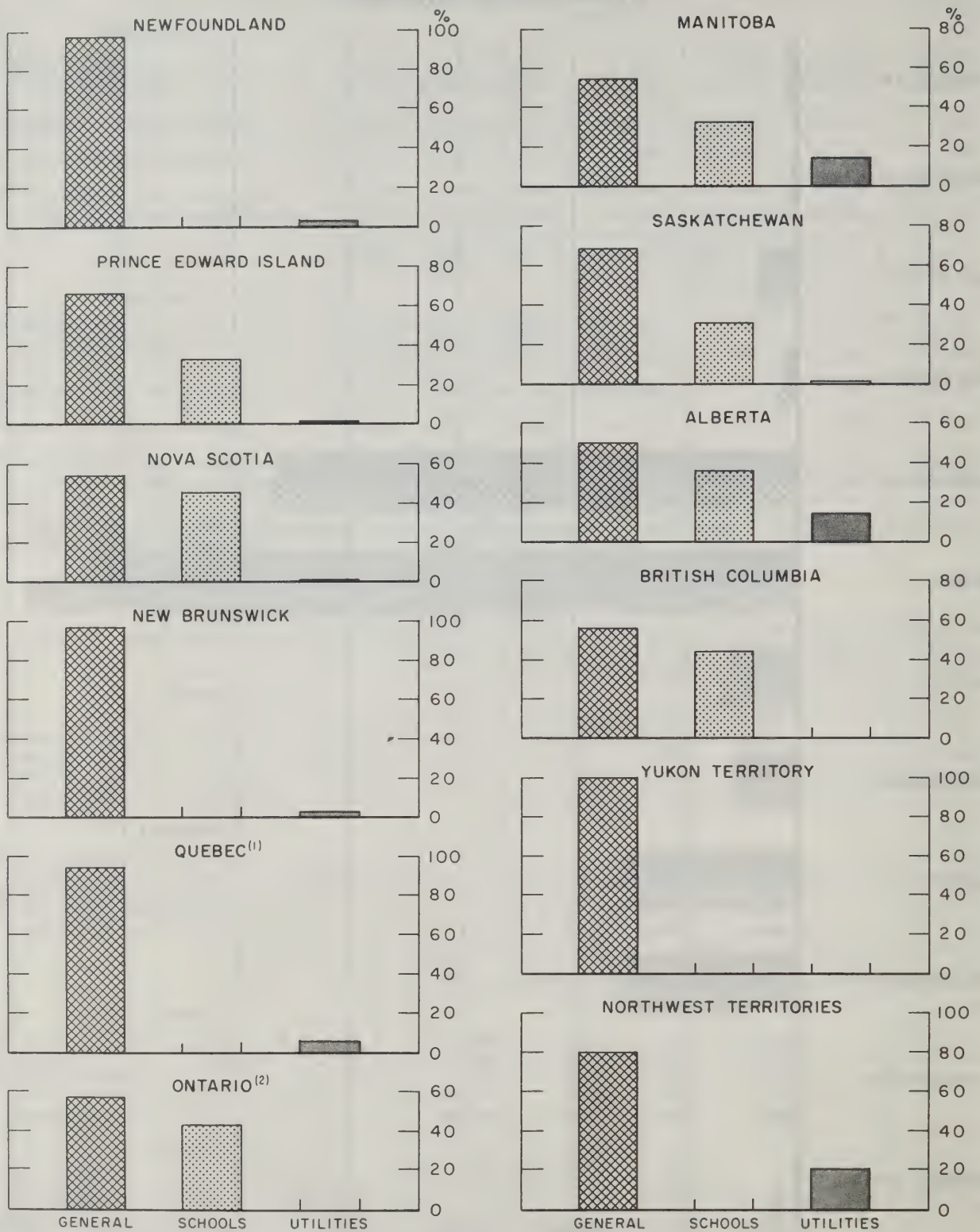


(1) EXCLUDES SCHOOL DEBENTURE DEBT.

* LESS THAN \$1 MILLION.

CHART-5

PERCENTAGE OF GROSS DEBENTURE DEBT BY PURPOSE, BY PROVINCE, 1969



(1) DATA NOT COMPARABLE AS INFORMATION ON SCHOOLS WAS NOT AVAILABLE.

(2) UTILITIES INCLUDED IN GENERAL.

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Local government finance

REVENUE AND EXPENDITURE
ASSETS AND LIABILITIES
ACTUAL

1970

Finances des administrations publiques locales

RECETTES ET DÉPENSES
ACTIF ET PASSIF
CHIFFRES RÉELS

1970



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SYMBOLS

The following standard symbols are used in Statistics Canada publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

NOTE

In this publication the terms "province" and "provincial" include "territory" and "territorial" unless the sense clearly indicates otherwise.

SIGNES CONVENTIONNELS

Les signes conventionnels suivants sont employés uniformément dans les publications de Statistique Canada:

- .. nombre indisponibles.
- ... n'ayant pas lieu de figurer.
- néant ou zéro.
- nombres infimes.
- p nombres provisoires.
- r nombres rectifiés.

NOTA

Dans la présente publication, les mots "province" et "provincial" englobent également les notions de "territoire" et de "territorial", sauf exception évidente.

1. Coverage

The organization and structure of local government in Canada are described in "A Financial Information System for Municipalities" (Catalogue 12-532, Part III Section B).

The financial statistics presented herein cover municipalities, quasi-municipalities, school boards and municipal joint boards and commissions in their entirety; other municipal boards and commissions and special purpose boards are covered to the extent to which they are financed by municipalities. Waterworks have been considered an integral part of municipalities since 1967.

As an extension to the new tables introduced in the 1969 report, the Economic Classification of Gross General Revenue is presented by province as well as by Canada total. The reconciliation of Gross General Revenue on a Financial Management basis with total revenue on a National Accounts basis, as well as the similar reconciliation for Gross General Expenditure are now presented in a standard format which is comparable to that presented in Provincial Government Finance, Revenue and Expenditure, and Federal Government Finance, Revenue and Expenditure statistics.

2. Concepts(a) Financial Management

The statistics in this publication are presented on the financial management basis. Revenue, assets and liabilities are classified by type while expenditures are classified by function, i.e., in terms of the service for the provision of which they are made. Source data, particularly revenue and expenditure, classified on an administrative or organizational base, have been reclassified in accordance with financial management concepts.

(b) Gross Revenue and Expenditure

Revenue and expenditure statistics are presented on a gross basis. This requires the consolidation of financial data from the various separate funds which make up local government accounting systems. A second major difference between these statistics and the accounting concepts and systems of local government lies in the treatment accorded the purchase of fixed assets where this purchase is wholly or partially financed by incurring long term indebtedness. In these statistics total outlays to acquire fixed assets are reflected at the time of acquisition and repayment of the principal of any long term debt incurred to finance such assets is eliminated. This is practically the reverse of local government accounting procedures where those portions of the outlays to acquire fixed assets which are financed through long term indebtedness are only recognized at the time of repayment.

It must be emphasized, in consequence, that differences shown in these statistics between gross revenue and gross expenditures bear no relationship to budgetary surpluses or deficits shown in individual local government financial statements.

1. Champ d'application

L'organisation et la structure des administrations locales au Canada sont décrites dans "Système d'information financière à l'usage des corporations municipales" (bulletin n° 12-532F au catalogue, partie III, section B).

La statistique financière présentée ici couvre la totalité des municipalités, des quasi-municipalités, des conseils scolaires et des commissions et conseils mixtes municipaux; les autres commissions et conseils municipaux et les commissions spécialisées ne sont pris en compte que dans la mesure où ils sont financés par les municipalités. Le service des eaux est considéré comme faisant partie intégrante des municipalités depuis 1967.

Dans le prolongement des nouveaux tableaux introduits en 1969, ce bulletin présente le classement économique des recettes générales brutes pour chaque province et pour le Canada. On y trouve également pour les recettes et les dépenses des tableaux normalisés de rapprochement entre les données générales brutes sur la base de la gestion financière et les données totales sur la base de la comptabilité nationale comme dans les bulletins "Finances des administrations publiques provinciales, recettes et dépenses" et "Finances de l'administration publique fédérale, recettes et dépenses".

2. Concepts(a) Gestion financière

La statistique publiée ici est présentée sur la base de la gestion financière. Les recettes, l'actif et le passif sont classés par genre et les dépenses par fonction, c'est-à-dire en fonction des services auxquels elles sont destinées. Les données de base, et en particulier les recettes et les dépenses, qui étaient autrefois classées sur une base administrative, ont été reclassées selon les concepts de la gestion financière.

(b) Recettes et dépenses brutes

La statistique des recettes et des dépenses est présentée en chiffres bruts. Les données financières tirées des différents fonds séparés qui composent les systèmes de comptabilité des administrations locales doivent donc être consolidées. Une deuxième différence d'importance entre ces statistiques et les principes comptables des administrations locales réside dans le traitement accordé à l'achat des immobilisations lorsque cet achat est financé en partie ou totalement par des créances à long terme. Dans ces statistiques, les coûts totaux des immobilisations sont inscrits lors de l'acquisition de ces dernières et le remboursement du principal de toute créance à long terme contractée pour financer de tels éléments d'actif est éliminé. Cette pratique va presque à l'opposé des méthodes comptables des administrations locales où la part des coûts d'acquisition des immobilisations qui fait l'objet d'un financement par des créances à long terme n'est prise en compte comme telle qu'au moment du remboursement.

Il faut donc bien comprendre que les différences présentées ici entre les recettes brutes et les dépenses brutes n'ont aucune relation avec les excédents ou les déficits budgétaires indiqués dans les états financiers des administrations locales.

3. Economic Classification

Table 11. - Economic Classification of Gross General Revenue - This table shows the items of revenue source classified by major economic object categories.

Table 12. - Economic Classification of Gross Expenditure. This table classifies gross expenditure both by function i.e. in accordance with financial management concepts, and by object, i.e. in accordance with economic analysis concepts used in the system of National Accounts, at the provincial and territorial level together with the all-Canada total.

Table 13. - Reconciliation of Gross General Revenues on a Financial Management Basis with Total Revenue on a National Accounts Basis. Information respecting both the Financial Management measure of general revenue and the National Accounts measurement of total revenue is applicable to the calendar year; therefore, there is no need for adjustment to reconcile between fiscal and calendar year data as is the case with the federal and provincial series. Other than the need to account for differences in the quality of the data used to compile each respective series, due to the fact that each was compiled at a different time, the remaining adjustments are as follows:

- (a) Transfers from other levels of government as per system of National Accounts. For purposes of the financial management series, data on transfers received from other levels of government are, to the fullest possible extent, those reported by the receiving government, but, for national income and expenditure purposes, corresponding data of the paying government are used. Accordingly, to reconcile the two sets of data, the relevant financial management data must be replaced by the corresponding information reported by the paying government.
- (b) Interest on government held funds provides for the inclusion of interest income of sinking funds and trustee pension funds which are excluded from the financial management series by concept.
- (c) Interest on loans and advances represents interest income arising from debentures issued by municipalities on behalf of their own enterprises. Within the economic measurement this recovery results in a contra addition to "interest on the public debt" to show the final expenditure as that of local government general as opposed to local government enterprises.
- (d) Proceeds from sales of goods and services represents revenue which is deducted from total revenue as well as from "expenditures on goods and services", because this amount represents "intermediate" as opposed to "final" transactions; it is therefore deleted from the government sector compilation of the National Accounts.

Table 14. - Reconciliation of Gross General Expenditure on a financial management basis with Total Expenditure on a National Accounts Basis - As noted in the comments respecting Table 13 above, the reconciliation adjustments which warrant supplementary explanation are as follows:

- (a) Depreciation. - In the financial management series the cost of assets is written off at the time of acquisition and there is thus no provision for their depreciation. In the national income and expenditure accounts, however, a capital consumption allowance is included in respect of the depreciation of assets accumulated as gross fixed capital formation.

3. Classement économique

Tableau 11. - Classement économique des recettes générales brutes - Ce tableau présente les postes de recettes par source et par grandes catégories objectives économiques.

Tableau 12. - Classement économique des dépenses générales brutes - Dans ce tableau, on a classé les dépenses brutes par fonction (selon les principes de gestion financière) et par objet (selon les principes d'analyse par objet économique utilisés dans les comptes nationaux tant au niveau provincial et territorial que national).

Tableau 13. - Rapprochement entre les recettes générales brutes sur la base de la gestion financière et les recettes totales sur la base de la comptabilité nationale. Les chiffres obtenus par l'une ou l'autre de ces méthodes se rapportent tous à l'année civile; il n'y a donc pas lieu de procéder à des ajustements pour rapprocher les chiffres de l'année financière et ceux de l'année civile comme c'est le cas dans les séries financières des administrations fédérale et provinciales. Hors le fait qu'il faille tenir compte des différences dans la qualité des données utilisées pour la préparation de chaque série, car chacune a été préparée à un moment différent, les ajustements qui restent à faire sont les suivants:

- (a) Transferts en provenance d'autre niveaux d'administration selon la comptabilité nationale. Dans le cadre de la série de la gestion financière, les données sur ces transferts sont dans toute la mesure du possible celles qui sont déclarées par l'administration bénéficiaire, mais dans les comptes nationaux des revenus et dépenses on utilise les données correspondantes de l'administration donatrice. Par conséquent, pour rapprocher les deux ensembles de données, il importe de remplacer les données applicables de la gestion financière par les chiffres correspondants produits par l'administration donatrice.
- (b) Intérêt sur les fonds détenus par l'administration. Revenu de l'intérêt des fonds d'amortissement et des fonds de pension en fiducie qui sont, pour des raisons d'ordre méthodologique, exclus de la série de la gestion financière.
- (c) Intérêt sur les emprunts et les avances. Revenu de l'intérêt provenant des obligations non garanties émises par les municipalités au nom de leurs propres entreprises. Dans l'analyse économique, ce recouvrement se traduit par une écriture à un poste de contrepartie ("intérêt sur la dette publique") destiné à mettre en évidence les dépenses finales en tant que dépenses des administrations locales et non des entreprises des administrations locales.
- (d) Produit de la vente de biens et de services. Recettes déduites des recettes totales et des "dépenses en biens et services"; en effet, ce montant rend compte de transactions "intermédiaires" et non de transactions "finales". On a donc exclu ces recettes de la partie des comptes nationaux sortant sur les administrations publiques.

Tableau 14. - Rapprochement entre les dépenses générales brutes sur la base de la gestion financière et les dépenses totales sur la base de la comptabilité nationale; comme on le signale dans les commentaires concernant le tableau ci-dessus, les ajustements de concordance qui réclament des explications supplémentaires sont les suivants:

- (a) Amortissement. - Dans la série de la gestion financière, le coût de l'actif est amorti au moment de l'acquisition et il ne peut donc être question de provisions ultérieures pour son amortissement. Dans les comptes nationaux des revenus et dépenses cependant, on inclut une provision pour consommation de capital relativement à la dépréciation de l'actif accumulé sous forme de capital fixe.

(b) Transfers to other levels of government are not identifiable in the Financial management compilation, but are assumed to be a component of capital expenditures. Because the Financial management capital expenditure measurement is replaced by the "gross fixed capital formation" measurement (which excludes inter-governmental transfers) in the National Accounts compilation, the addition of transfers to provincial and territorial governments is required.

(c) Capital expenditure. — The financial management series does not distinguish between current and capital expenditure in the gross general compilation. Total government current expenditure, for purposes of the national accounts, excludes gross fixed capital formation (which encompasses expenditure on new construction and on the acquisition of imported and new domestic machinery and equipment and changes in inventories). Consequently, in reconciling government gross general expenditure with the corresponding national income and expenditure data, it is necessary to deduct from the former the capital expenditure included therein.

OTHER COMMENTS

Specific comments on the revenue and expenditure coverage within each province follow:

Newfoundland. — As the 1970 annual report of Municipal Statistics of Newfoundland was not received in time to be included in this report, the 1970 preliminary revenue and expenditure figures have been used.

Included in these statistics are the taxes levied and collected by the local school tax area authorities. These taxes are distributed to the denominational school boards in the few areas where such authorities are established. School boards in other areas receive the whole of their funds from the provincial government, except for school fees and voluntary contributions.

Prince Edward Island. — Revenue and expenditure of cities, towns and villages are obtained from the annual report of the Department of Community Services. School levies and provincial capital grants for education are obtained from the Department of Education report and the Provincial Public Accounts. Capital expenditures for municipalities are based on estimates provided by the public investment survey of Statistics Canada.

Nova Scotia. — Municipal revenues and expenditures have been consolidated with those of other municipally owned boards or commissions such as special area or district boards, and joint expenditure boards or committees. Revenue and expenditure of regional libraries are introduced for the first time. School taxation, together with capital expenditure for all municipalities and schools is taken from the annual report of the Department of Municipal Affairs.

New Brunswick. — Municipal revenues and expenditures are obtained from the annual report of the Department of Municipal Affairs. Additional information has been obtained from city reports. Responsibilities relating to tax collection, justice, education, health, social welfare, assessment and elections were assumed by the province as of January 1, 1967.

(b) Transferts à d'autres niveaux d'administration. Même si ces transferts ne sont pas mis en évidence dans la série de la gestion financière, on les tient pour un élément des dépenses en immobilisations. Comme la mesure des dépenses en immobilisations dans la série de la gestion financière est remplacée par celle de la "formation brute de capital fixe" (qui élimine les transferts entre administrations publiques dans les comptes nationaux), il faut ajouter ces transferts aux comptes des administrations provinciales et territoriales.

(c) Dépenses en immobilisation. — La série de la gestion financière n'établit aucune distinction lors du calcul des dépenses générales brutes entre les dépenses courantes et les dépenses en immobilisations. Par contre, dans les comptes nationaux, la formation brute de capital fixe (qui englobe les dépenses au titre de la construction neuve et de l'acquisition de machines et d'équipement neufs production nationale et importés ainsi que les variations des stocks) ne fait pas partie des dépenses courantes totales de l'administration. Par conséquent, lors du rapprochement entre les dépenses publiques générales brutes et les données correspondantes des comptes nationaux des revenus et dépenses, il faut défalquer des premières les dépenses en immobilisation dont elles rendent compte.

AUTRES COMMENTAIRES

On trouvera ci-dessous des explications concernant le champ des recettes et des dépenses pour chaque province:

Terre-Neuve. — Puisque le rapport annuel de 1970 sur les statistiques municipales de Terre-Neuve n'a pas été reçu à temps pour être inclus dans ce bulletin, nous avons utilisé les chiffres préliminaires des recettes et des dépenses pour 1970.

Sont comprises les taxes levées et perçues par les autorités des zones fiscales à des fins scolaires. Ces taxes sont réparties entre les conseils scolaires confessionnels dans les quelques zones où ces autorités existent. Dans les autres régions, les conseils scolaires reçoivent la totalité de leurs fonds de la province, exception faite des frais de scolarité et des contributions volontaires.

Île-du-Prince-Édouard. — Les recettes et dépenses des cités, villes et villages proviennent du rapport annuel du ministère des Services socio-culturels. Les taxes scolaires et les subventions d'équipement accordées par la province au titre de l'éducation sont tirées du rapport du ministère de l'Éducation et des comptes publics de la province. La détermination des dépenses en immobilisations des municipalités se fonde sur les estimations fournies par l'enquête sur les investissements publics de Statistique Canada.

Nouvelle-Écosse. — Les dépenses et recettes municipales ont été consolidées avec celles d'autres commissions et conseils relevant des municipalités (comme les commissions spéciales de région ou de district et les commissions et comités spéciaux et les commissions ou comités conjoints de dépense). On a introduit pour la première fois les recettes et dépenses des bibliothèques régionales. Le montant des taxes scolaires et celui des immobilisations de l'ensemble des municipalités et des écoles proviennent du rapport annuel du ministère des Affaires municipales.

Nouveau-Brunswick. — Les dépenses et recettes municipales proviennent du rapport annuel du ministère des Affaires municipales. Les renseignements supplémentaires sont tirés des rapports des cités. Le 1^{er} janvier 1967, la province a repris à son compte la perception des impôts, la justice, l'enseignement la santé, le bien-être social, l'évaluation et les affaires électorales.

Québec. — General, waterworks, sewer and special activity expenditures of local governments are obtained from the Quebec Bureau of Statistics summary of local government expenditures. Estimates of school revenue and expenditure and of provincial capital grants are based on projections and related information, whereas capital expenditures for school purposes are based on estimates of the public investment survey. These estimates relate to the school year ended June 30, 1970. Capital expenditure by function, wherever possible, is based on actual figures provided by the Quebec Bureau of Statistics, but in certain cases, due to lack of detail is based on the results of the public investment survey compiled by the local government section of Statistics Canada.

Ontario. — General revenue and expenditures of municipalities are taken from Volume 1 of the 1970 annual report of the Department of Treasury, Economics and Intergovernmental Affairs, while the source and application of capital funds are taken from volume 2 of the report and the details on local government waterworks from volume 3 of the report. School data including outlays from school capital funds are as shown in the 1971 Department of Education annual report which contains 1970 financial data on a calendar year basis. Expenditures of health units, conservation authorities and municipal libraries are introduced to the extent of the provincial grants received. Capital expenditures for conservation authorities are brought in as per the data obtained from the public investment survey.

Manitoba. — Current revenue and expenditure are summarized from the 1970 annual report of the Department of Urban Development and Municipal Affairs. Details on capital expenditures of municipalities and schools are obtained from the public investment survey of Statistics Canada.

Saskatchewan. — Current revenue and expenditure and capital expenditure for all municipalities are as shown in the Department of Municipal Affairs annual report. Information on schools, both current and capital is taken from the report of the Department of Education.

Alberta. — Current revenue and expenditure, together with the capital expenditure for all municipalities, are taken from the annual report of the Department of Municipal Affairs with additional detailed information from the city reports. Information on schools is from the Department of Education annual report. Revenue and expenditure of city libraries and hospitals are as shown in the Department of Municipal Affairs annual report and are included here for the first time.

British Columbia. — Revenue and Expenditure both current and capital for all municipalities are as shown in the Department of Municipal Affairs annual report, and as reported by the Greater Vancouver Sewerage and Drainage District, the Greater Nanaimo Sewerage and Drainage District, the Greater Vancouver Water District, the Greater Victoria Water District, the Greater Nanaimo Water District, the Greater Campbell River Water District, the Board of Cemetery Trustees of Greater Victoria, the Board of Cemetery Trustees of West Vancouver, and the irrigation systems of certain municipalities. Data on Improvement Districts is as provided by the Department of Lands and Forests.

Yukon Territory. — Information has been compiled from the financial statements of the cities of Whitehorse and Dawson. Capital expenditures are as reported by the municipalities.

Northwest Territories. — Information has been compiled from the financial statements of the city of Yellowknife, and the towns of Hay River, Fort Smith and Inuvik, together with the revenue and expenditure of their respective school districts. Capital expenditures are as reported by the municipalities and school districts.

Québec. — Les dépenses générales, les déboursés pour le service des eaux et les égouts et les dépenses spéciales des administrations locales proviennent du relevé sommaire des dépenses des administrations locales du Bureau de la statistique du Québec. Les estimations des recettes et des dépenses scolaires ainsi que des subventions d'équipement provinciales se fondent sur des extrapolations et des données du même ordre. Par contre, les dépenses en immobilisations à des fins scolaires sont basées sur les estimations de l'enquête sur les investissements publics. Ces estimations portent sur l'année scolaire close le 30 juin 1970. Partout où cela a été possible, on a ventilé les immobilisations par fonction d'après les chiffres courants fournis par le Bureau de la statistique du Québec; dans certains cas cependant où les données n'étaient pas assez détaillées, on a eu recours aux résultats de l'enquête sur les investissements publics compilés par la Section des administrations locales de Statistique Canada.

Ontario. — Les chiffres des recettes et des dépenses générales des municipalités sont tirés du volume 1 du rapport annuel de 1970 du ministère du Trésor, de l'Économie et des Affaires intergouvernementales; les données sur la source et l'emploi des fonds d'immobilisation proviennent du Volume 2 et celles sur le service des eaux des administrations locales du Volume 3. Les chiffres concernant les écoles (y compris les prélèvements sur les fonds d'immobilisation scolaires) sont tirés du rapport annuel de 1971 du ministère de l'Éducation qui présente des données financières pour 1970 base de l'année civile. On a incorporé à la description financière les dépenses des services sanitaires, des services de conservation, et des bibliothèques municipales dans la mesure où ces services sont subventionnés par la province. Les dépenses en immobilisations des services de conservation ci-présentées se fondent sur les données de l'enquête sur les investissements publics.

Manitoba. — Les recettes et les dépenses municipales proviennent des états financiers annuels de 1970 du ministère du Développement urbain et des Affaires municipales. Les détails concernant les dépenses en capital des municipalités et des écoles proviennent de l'enquête sur les investissements publics menée par Statistique Canada.

Saskatchewan. — Les recettes et dépenses courantes et les dépenses en capital de toutes les municipalités sont tirées du rapport annuel du ministère des Affaires municipales. Les renseignements concernant les dépenses courantes et les dépenses en capital des écoles sont tirés du rapport du ministère de l'Éducation.

Alberta. — Les recettes et les dépenses courantes ainsi que les dépenses en capital des municipalités proviennent du rapport annuel du ministère des Affaires municipales; d'autres renseignements détaillés sont tirés des rapports des villes. Le rapport annuel du ministère de l'Éducation contient les données concernant les écoles. Les recettes et les dépenses des bibliothèques et hôpitaux des cités sont tirés du rapport annuel du ministère des Affaires municipales; ces chiffres sont incorporés pour la première fois.

Colombie-Britannique. — Les recettes et les dépenses tant courantes qu'en capital de toutes les municipalités sont tirées du rapport annuel du ministère des Affaires municipales ainsi que des rapports des organismes suivants: Greater Vancouver Sewerage and Drainage District, Greater Nanaimo Sewerage and Drainage District, Greater Vancouver Water District, Greater Victoria Water District, Greater Nanaimo Water District, Greater Campbell River Water District, Board of Cemetery Trustees of Greater Victoria, Board of Cemetery Trustees of West Vancouver et les services d'irrigation de certains municipalités. Les chiffres des districts d'amélioration sont fournis par le ministère des terres et forêts.

Yukon. — Les chiffres se fondent sur les états financiers des cités de Whitehorse et de Dawson. Les dépenses en capital sont celles que les municipalités ont déclarées.

Territoires du Nord-Ouest. — Les chiffres se fondent sur les états financiers de la cité de Yellowknife et des villes de Hay River, Fort Smith et Inuvik et des districts scolaires correspondants. Les dépenses en capital sont celles que les municipalités et les districts scolaires ont déclarées.

REVIEW OF REVENUE AND EXPENDITURE, 1970

Revenue

Gross revenue raised by local governments from their own sources in 1970 increased by \$367 million or 9.4 % over that of the previous year. Higher tax revenue accounted for \$286 million of this increase. Transfers from other governments amounted to \$3,285 million or 43.5 % of total gross general revenue. The significant portion of these transfers were the conditional transfers from provincial and territorial governments amounting to \$2,897 million, which represented an increase of 18.9 % over the corresponding figure for 1969. Total gross general revenue at \$7,557 million increased by \$884.3 million or 12.6 % over the gross revenue for 1969.

Expenditure

Gross general expenditure at \$8,033 million showed an increase of 10.5 % over the 1969 expenditure. Education expenditure at \$4,038 million resulted in an increase of 9.6 % over that of the previous year, and represented 50.3 % of the total expenditure. This was a slight decline as compared with 1969 when education expenditure represented 50.7 % of the total expenditure. The 1970 expenditure on public works represented 11.7 % of the total gross general expenditure while protection of persons and property represented 7.8 %, debt charges 7.1 %, sanitation, and water supply 6.7 % and other functions of expenditure slightly smaller percentages.

REVUE DES RECETTES ET DES DÉPENSES, 1970

Recettes

Les recettes brutes tirées de source propre par les administrations locales ont augmenté en 1970 de 367 millions de dollars soit un gain de 9.4 % par rapport à l'année précédente. Les recettes fiscales en avance sont intervenues pour 286 millions de dollars dans cette augmentation. Les transferts en provenance d'autres administrations publiques se sont élevés à 3,285 millions de dollars (43.5 % du total des recettes générales brutes). Les transferts les plus importants ont été les transferts conditionnels en provenance des administrations provinciales et territoriales qui se sont chiffrés à 2,897 millions de dollars soit une augmentation de 18.9 % par rapport à 1969. Au total, les recettes générales brutes, qui s'établissaient à 7,557 millions de dollars ont augmenté de 884.3 millions de dollars ou 12.6 % par rapport à 1969.

Dépenses

Les dépenses générales brutes, qui s'élevaient à 8,033 millions de dollars, ont accusé une hausse de 10.5 % par rapport à 1969. Les dépenses au titre de l'éducation ont atteint 4,038 millions de dollars soit un gain de 9.6 % par rapport à l'année précédente; elles sont intervenues pour 50.3 % des dépenses totales, marquant une légère baisse par rapport à 1969 où le pourcentage était de 50.7 %. Les travaux publics ont rendu compte, en 1970, de 11.7 % du total des dépenses générales brutes, la protection de la personne et de la propriété de 7.8 %, le service de la dette de 7.1 %, l'assainissement et le service des eaux de 6.7 %. Quant aux autres fonctions, elles sont intervenues pour un pourcentage légèrement inférieur dans les dépenses générales brutes totales.

REVIEW OF FINANCIAL ASSETS AND LIABILITIES 1970

The chief sources of information for compiling statements of financial assets and liabilities and subsidiary statements thereto are the provincial reports on municipal statistics prepared by the Departments of Municipal Affairs. The primary source documents for information on school boards are the annual reports of the Departments of Education. Where it has been necessary to use other sources of information, either wholly or to supplement that provided by the Departments of Municipal Affairs and the Departments of Education, or where the information provided is not all-inclusive, comments relative to the substitutions or changes made within provincial data are noted below.

Table 15 and 16 present a consolidation of government financial assets and liabilities to the extent that the data have been provided to Statistics Canada. Until such time as separate financial statements for internal and joint boards and commissions are provided by the provincial departments of municipal affairs, enabling Statistics Canada to prepare separate compilations of financial statistics of both enterprises and schools operated by local authorities, the present consolidation of financial assets and liabilities will be continued. Wherever possible, financial assets have been adjusted so as to present them at gross value with off-setting reserves shown on the liabilities side. Interfund and inter-municipal items have been eliminated to obtain the net liabilities of local governments, but securities such as bonds or debentures issued by one local government unit and held as investments by another local government unit are not identifiable and consequently have not been eliminated.

REVUE DE L'ACTIF ET DU PASSIF FINANCIERS POUR 1970

La source principale de renseignements pour l'établissement des états de l'actif et du passif financiers et des tableaux qui s'y rapportent est constituée par les rapports des ministères des Affaires municipales sur les statistiques municipales. D'autre part, les rapports annuels des ministères de l'Éducation sont la source première de données sur les conseils scolaires. Chaque fois qu'il a fallu faire appel à d'autres sources pour remplacer ou compléter les renseignements fournis par les ministères des Affaires municipales et les ministères de l'Éducation ou là où les données financières ne rendaient pas compte de la totalité des opérations, on a ajouté une note expliquant les substitutions ou les changements apportés aux données des provinces.

Dans la mesure où les données applicables ont été fournies à Statistique Canada, les Tableaux 15 et 16 présentent une consolidation de l'actif et du passif financiers des administrations publiques. Cette présentation consolidée de l'actif et du passif financiers ne sera pas modifiée tant que les ministères provinciaux des Affaires municipales ne fourniront pas des états financiers séparés pour les commissions et comités internes et conjoints permettant à Statistique Canada de préparer des ensembles distincts de statistiques financières pour les entreprises et les écoles exploitées par les autorités municipales. Chaque fois que cela a été possible, l'actif a été ramené à sa valeur brute, les réserves correspondantes étant inscrites au passif. On a éliminé les montants ayant leur contrepartie dans un autre fonds ou dans une autre municipalité, de manière à obtenir le passif net des administrations locales; toutefois, des valeurs mobilières comme les obligations garanties et non garanties émises par un organe d'administration locale et détenus par un autre organe municipal sous forme de placement ne peuvent être identifiées et n'ont donc pas été éliminées.

Direct Debt

Table 20 is a presentation by province of the total direct debt of municipal governments. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments, the direct debt of municipally-owned utilities, other than debenture debt (which is largely issued by the municipalities on behalf of utilities) is not included in this table, with the exceptions of Newfoundland, Saskatchewan and Northwest Territories which include the direct debt of municipally-owned utilities in their general funds. Sinking funds are deducted from debenture debt.

Full information on the amount of municipal debt held by the provincial governments and their agencies is not available. For this reason the reader is cautioned against attempting to consolidate municipal and provincial debt.

The assets and liabilities of trust and agency funds are not included in Tables 15 and 16 as they are not considered to be government funds.

Trust and Agency Funds (Table 21) include pension funds, cemetery perpetual care funds and other trust or endowment funds which are held in trust by municipalities. No data is reflected for municipalities in the provinces of Newfoundland, Quebec, Ontario and the two territories as information on transactions of trust and agency funds was not available.

Comments or qualifications relative to local government assets and liabilities in each province follow:

Newfoundland. — As neither the 1969 nor the 1970 annual report of Municipal Statistics of Newfoundland were received in time to be included in this publication, the 1968 summary of financial assets and liabilities has been incorporated into this report. The assets and liabilities of the local school tax area authorities are not included in this presentation.

Nova Scotia. — Additional information has been obtained from the reports of the city of Halifax, the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission in Halifax.

New Brunswick. — In addition to the report of the Department of Municipal Affairs, information was obtained from the city reports and from the financial statements of the Oromocto Development Corporation. Assets and liabilities relating to education, health, social welfare and justice were transferred to the province as at January 1, 1967.

Quebec. — The assets and liabilities of the Montreal Urban Community, the Quebec Urban Community and the Outaouais Regional community are also included. The data for schools at June 30, 1971 were not available for this publication, nor were adequate data available for substitution.

Ontario. — As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are lacking in this respect. Utilities and municipal enterprises, other than waterworks, are therefore only included insofar as they are represented in the capital and loan fund balance sheets by the amount due for debentures issued on their behalf by municipalities. Long term liabilities due to the Ontario Water Resources Commission are included in debenture debt.

General fixed assets for schools are included at the amount "due from schools for debentures" for public and secondary schools, and at the gross debenture debt for both Roman Catholic Separate Schools and for Public Schools in unorganized areas.

Dettes directes

Le Tableau 20 présente une ventilation par province de la dette directe totale des administrations municipales. Par souci de conformité avec les méthodes de présentation des statistiques de la dette directe dans le cas des administrations fédérale et provinciales, ce tableau ne comprend pas la dette directe des services publics appartenant aux municipalités, sauf la dette obligataire non garantie (le plus souvent contractée par les municipalités pour le compte des services publics) et à l'exclusion de Terre-Neuve, de la Saskatchewan et des Territoires du Nord-Ouest où la dette directe des services publics appartenant aux municipalités figure au budget général. Les fonds d'amortissement sont déduits de la dette obligataire non garantie.

La part exacte de la dette municipale détenue par les provinces et leurs organismes n'est pas connue. Par conséquent nous mettons le lecteur en garde contre toute tentative de consolidation des dettes municipales et provinciales.

Les fonds de fiducie et d'agences n'étant pas considérés comme des fonds de l'administration publique, leur actif et leur passif ne sont pas pris en compte aux Tableaux 15 et 16.

Les fonds de fiducie et d'agences (Tableau 21) comprennent les caisses de pensions, les fonds pour l'entretien perpétuel des lots de cimetière et les autres fonds de fiducie ou de dotation détenus en fiducie par les municipalités. On ne présente aucun chiffre pour les municipalités de Terre-Neuve, du Québec, de l'Ontario et des deux territoires étant donné que les opérations des fonds de fiducie et d'agences n'ont pas été communiquées.

On trouvera ci-dessous des commentaires ou des précisions quant à l'actif et au passif des administrations locales de chaque province:

Terre-Neuve. — Puisque ni le rapport annuel sur les statistiques municipales de Terre-Neuve de 1969 ni celui de 1970 n'ont été reçus à temps pour être inclus dans ce bulletin, le résumé de 1968 de l'actif et du passif financier a été ajouté dans ce rapport. L'actif et le passif des autorités compétentes des zones fiscales à des fins scolaires ne figurent pas dans la présente publication.

Nouvelle-Écosse. — Des renseignements supplémentaires ont été tirés des rapports de la cité de Halifax, des villes de Glace Bay et de Bridgewater ainsi que de la Commission de la Fonction Publique à Halifax.

Nouveau-Brunswick. — En plus du rapport du ministère des Affaires municipales, des renseignements ont été tirés des rapports des villes et des états financiers de la Oromocto Development Corporation. L'actif et le passif des secteurs de l'éducation, de la santé, du bien-être social et de la justice ont été transférés à la province à compter du 1^{er} janvier 1967.

Québec. — L'actif et le passif de la Communauté urbaine de Montréal, de la Communauté urbaine de Québec ainsi que de la Communauté régionale de l'Outaouais sont également pris en compte. Les données concernant les écoles au 30 juin 1971 n'étaient pas disponibles et n'ont pu être publiées; de plus, il n'existait pas de données de remplacement convenables.

Ontario. — Du fait qu'on ne dispose pas d'états financiers complets pour les commissions et comités municipaux de cette province, l'actif et le passif consolidés figurant dans la présente publication comportent des lacunes. Les services publics et les entreprises municipales autres que les services des eaux ne sont donc pris en compte que dans la mesure où le bilan du fonds de capital et d'emprunt comporte à leur égard une dette obligataire non garantie contractée pour leur compte par la municipalité. Le passif à long terme dû à la Ontario Water Resources Commission est inclus dans la dette obligataire non garantie.

Les immobilisations à caractère général des écoles sont comprises dans le montant "dû par les écoles pour obligations non garanties" pour ce qui est des écoles publiques et secondaires et dans la dette obligataire brute non garantie pour ce qui est des écoles catholiques séparées et des écoles publiques des régions non municipalisées.

Manitoba. — Information for schools was obtained from a summary of the balance sheet data of each of the unitary and non-unitary schools.

Saskatchewan. — The net outstanding debenture debt of union hospitals has been included. School data was obtained from the annual report of the Department of Education.

Alberta. — The assets and liabilities of certain utilities are included together with the debenture debt of hospital districts. Information for schools was taken from the annual report of the Department of Education.

British Columbia. — Assets and liabilities as recorded in the report on municipal statistics have been supplemented by information from the reports of the Greater Vancouver Sewerage and Drainage District, the Greater Nanaimo Sewerage and Drainage District, the Greater Victoria Water District, the Greater Campbell River Water District, the Board of Cemetery Trustees of Greater Victoria, the Board of Cemetery Trustees of West Vancouver. Assets and liabilities of improvement districts have been included as well as those of irrigation systems of certain municipalities. Data for schools include both the amount "due from schools" for debentures with respect to debentures issued by the municipalities, and the gross outstanding debenture debt on debentures issued directly by the school boards of the province.

Yukon Territory. — Information has been obtained from the financial statements of the cities of Dawson and Whitehorse.

Northwest Territories. — Assets and liabilities are as reported in the financial statements of the city of Yellowknife, and the towns of Hay River, Fort Smith and Inuvik, together with the data of their respective school districts.

INTER-PROVINCIAL COMPARABILITY

While all provinces provide financial assistance to their local government entities, such assistance can vary widely. In fact, because of the divergences in the allocation of responsibilities between provincial and local authorities among provinces, complete interprovincial comparability can only be achieved when provincial government and provincial government enterprise operations are consolidated with those of local government. Consolidated statements of provincial and local government statistics may be obtained by adding together the gross revenue and expenditure data for the two levels of government, subject to adjustments for conditional and unconditional grants. Specifically, the amounts of conditional and unconditional grants to local governments shown as expenditures of provincial governments must be offset against the amounts of provincial conditional and unconditional grants shown as revenue of local governments. Because of differences in fiscal year-ends and accounting practices, amounts shown as having been paid by one level of government to another may differ from those shown as having been received.

Consolidation of provincial-local (as well as federal-provincial-local) revenues and expenditures are presented in the Statistics Canada publication Consolidated Government Finance, 1970 Catalogue No. 68-202. Provincial government financial data for the fiscal year ended March 31, 1971 are available in the publication Provincial Government Finance, Revenue and

Manitoba. — Les données sur les écoles proviennent d'une récapitulation des données de bilan de chacune des écoles unitaires et non unitaires.

Saskatchewan. — La dette obligataire non garantie nette à rembourser des hôpitaux de district a été prise en compte. Les données concernant les écoles ont été tirées du rapport annuel du ministère de l'Éducation.

Alberta. — L'actif et le passif de certains services publics ont été inclus. Il en est de même pour la dette obligataire non garantie des districts hospitaliers. Les renseignements concernant les écoles proviennent du rapport annuel du ministère de l'Éducation.

Colombie-Britannique. — Des renseignements complémentaires sur l'actif et le passif que présente le rapport sur les statistiques municipales ont été tirés des rapports des organismes suivants: Greater Vancouver Sewerage and Drainage District, Greater Nanaimo Sewerage and Drainage District, Greater Victoria Water District, Greater Campbell River Water District, Board of Cemetery Trustees of Greater Victoria, Board of Cemetery Trustees of West Vancouver. L'actif et le passif des districts d'amélioration sont pris en compte ainsi que ceux du système d'irrigation de certaines municipalités. Les données sur les écoles comprennent les montants "dûs par les écoles" pour les obligations non garanties émises par les municipalités; elles englobent aussi la dette obligataire brute non garantie à rembourser au titre des obligations non garanties émises directement par les conseils scolaires de la province.

Yukon. — Les renseignements proviennent des états financiers des cités de Whitehorse et de Dawson.

Territoires du Nord-Ouest. — L'actif et le passif proviennent directement des états financiers de la cité de Yellowknife et des villes de Hay River, Fort Smith et Inuvik ainsi que de leurs districts scolaires respectifs.

COMPARAISONS INTERPROVINCIALES

Toutes les provinces assurent une aide financière aux organes d'administration locale qui ressortissent à leur compétence, mais cette aide peut varier considérablement. De fait, en raison des divergences d'une province à l'autre sur le plan de la répartition des compétences entre l'administration provinciale et les administrations locales, une comparabilité interprovinciale complète ne peut être atteinte que par voie de consolidation des finances des administrations publiques provinciales et de leurs entreprises, et des finances des administrations locales. Pour obtenir une consolidation des statistiques des administrations provinciales et locales, on peut additionner les recettes brutes et les dépenses brutes de ces deux échelons, en tenant compte des ajustements nécessités par les subventions conditionnelles et inconditionnelles. Plus précisément, il faut éliminer en les balançant le montant des subventions conditionnelles et inconditionnelles accordées aux administrations locales et figurant dans les dépenses de l'administration provinciale et le montant des subventions conditionnelles et inconditionnelles accordées par la province et figurant dans les recettes des administrations locales. Comme les années financières se terminent à des dates différentes et que les méthodes comptables ne sont pas uniformes, les montants qui figurent dans les dépenses d'un échelon d'administration ne correspondent pas toujours aux montants que l'administration bénéficiaire a comptabilisés comme recettes.

La consolidation des recettes et dépenses publiques au niveau provincial et local (et au niveau fédéral, provincial et local) paraît dans la publication n° 68-202 au catalogue de Statistique Canada intitulée "Finances consolidées des administrations publiques, 1970". Les finances des administrations provinciales pour l'année financière se terminant le 31 mars 1971 sont présentées dans la publication n° 68-207

Expenditure, 1970, Catalogue No. 68-207. The Federal Government financial data for the fiscal year ended March 31, 1971 are available in the publication Federal Government Finance, Revenue and Expenditure 1970, Catalogue No. 68-211.

Projections of gross revenue and expenditure for 1971 on a preliminary basis, and for 1972 on an estimated basis are available in the publication Local Government Finance-Preliminary and Estimates, Catalogue No. 68-203. Compilations of the gross revenues and expenditures of selected metropolitan and major urban areas also appear in that publication.

au catalogue "Finances des administrations provinciales, recettes et dépenses 1970". Les finances et l'administration publique fédérale pour l'année financière se terminant le 31 mars 1971 paraissent dans le bulletin n° 68-211F au catalogue "Finances de l'administration publique fédérale, revenus et dépenses, 1970".

On trouvera des projections concernant les recettes brutes et les dépenses brutes pour 1971 (chiffres préliminaires) et pour 1972 (estimations) dans la publication n° 68-203 au catalogue "Finances et estimations" des administrations locales - chiffres préliminaires et estimatifs où figurent également les recettes et les dépenses brutes de certaines régions métropolitaines et de certaines grandes agglomérations urbaines.

Distribution Of and Change in Gross General Revenue, by Province, 1969 and 1970

Fiscal Years Ended December 31

Répartition et évolution des recettes générales brutes, par province, 1969 et 1970

Années financières terminées le 31 décembre

Province	1969		1970		Percentage change 1969/1970 — Taux de variation 1969/1970
	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage	
Newfoundland — Terre-Neuve	20.3	0.3	21.8	0.3	+ 7.4
Prince Edward Island — Île-du-Prince-Édouard	18.6	0.3	19.7	0.3	+ 5.9
Nova Scotia — Nouvelle-Écosse	175.8	2.6	201.9	2.7	+ 14.8
New Brunswick — Nouveau-Brunswick	37.9	0.6	41.2	0.5	+ 8.7
Québec	1,777.5	26.5	2,022.7	26.8	+ 13.8
Ontario	2,815.2	41.9	3,197.7	42.3	+ 13.6
Manitoba	314.7	4.7	340.0	4.5	+ 8.0
Saskatchewan	293.2	4.4	312.2	4.1	+ 6.5
Alberta	555.4	8.3	644.6	8.5	+ 16.1
British Columbia — Colombie-Britannique	699.4	10.4	749.7	9.9	+ 7.2
Yukon Territory — Territoires du Yukon	1.4	--	1.4	--	--
Northwest Territories — Territoires du Nord-Ouest	3.0	--	3.9	0.1	+ 30.0
Total	6,712.4	100.0	7,556.8	100.0	

Distribution Of and Change in Gross General Expenditure, by Province, 1969 and 1970

Fiscal Years Ended December 31

Répartition et évolution des dépenses générales brutes, par province, 1969 et 1970

Années financières terminées le 31 décembre

Province	1969		1970		Percentage change 1969/1970 — Taux de variation 1969/1970
	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage	
Newfoundland — Terre-Neuve	20.6	0.3	22.6	0.3	+ 9.7
Prince Edward Island — Île-du-Prince-Édouard	19.9	0.3	22.1	0.3	+ 11.1
Nova Scotia — Nouvelle-Écosse	194.9	2.7	220.6	2.7	+ 13.2
New Brunswick — Nouveau Brunswick	45.6	0.6	48.8	0.6	+ 7.0
Québec	1,911.0	26.3	2,126.8	26.5	+ 11.3
Ontario	3,075.0	42.3	3,420.4	42.6	+ 11.2
Manitoba	316.7	4.4	336.4	4.2	+ 6.2
Saskatchewan	301.5	4.1	305.3	3.8	+ 1.3
Alberta	638.6	8.8	719.0	9.0	+ 12.6
British Columbia — Colombie-Britannique	739.6	10.2	805.4	10.0	+ 8.9
Yukon Territory — Territoires du Yukon	1.3	--	2.0	--	+ 53.8
Northwest Territories — Territoires du Nord-Ouest	3.2	--	3.6	--	+ 12.5
Total	7,267.9	100.0	8,033.0	100.0	

Distribution Of and Change In Gross General Revenue, by Source, 1969 and 1970

Fiscal Years Ended December 31

Répartition et évolution des recettes brutes, par source, 1969 et 1970

Années financières terminées le 31 décembre

Source	1969		1970		Percentage change 1969/1970 — Taux de variation 1969/1970
	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage	
Taxation — Impôts:					
Real property, personal, business and poll — Fonciers, personnels, taxes d'affaires et capitation	3,048.3	45.4	3,290.7	43.5	+ 8.0
Sales (including amusement) — Taxes de vente (y compris taxes sur les spectacles)	11.0	0.2	11.8	0.2	+ 7.3
Special assessments and charges — Cotisations et taxes spéciales	235.6	3.5	258.3	3.4	+ 9.6
Other — Autres	21.9	0.3	42.0	0.6	+ 91.8
Taxation — Total — Impôts	3,316.8	49.4	3,602.8	47.7	+ 8.6
Privileges, licences and permits — Privilèges, licences et permis	78.9	1.2	80.1	1.1	+ 1.5
Sales and services — Ventes et services	281.7	4.2	349.1	4.6	+ 23.9
Fines and penalties — Amendes et pénalités	52.7	0.8	62.9	0.8	+ 19.4
Own enterprises — Entreprises propres	27.9	0.4	30.4	0.4	+ 9.0
Other revenue — Autres recettes	147.8	2.2	146.9	1.9	— 0.6
Gross revenue from own sources — Total des recettes de source propre ...	3,905.8	58.2	4,272.2	56.5	+ 9.4
Conditional and unconditional transfers — Transferts conditionnels et incondi- tionnels:					
Federal — Administration fédérale	80.9	1.2	75.8	1.0	— 6.3
Provincial — Administrations provinciales	2,689.8	40.1	3,173.1	42.0	+ 18.0
Enterprises — Entreprises	35.9	0.5	35.7	0.5	— 0.6
Transfers — Total — Transferts	2,806.6	41.8	3,284.6	43.5	+ 17.0
Gross general revenue — Recettes générales brutes	6,712.4	100.0	7,556.8	100.0	+ 12.6

Distribution Of and Change In Gross General Expenditure, by Function, 1969 and 1970

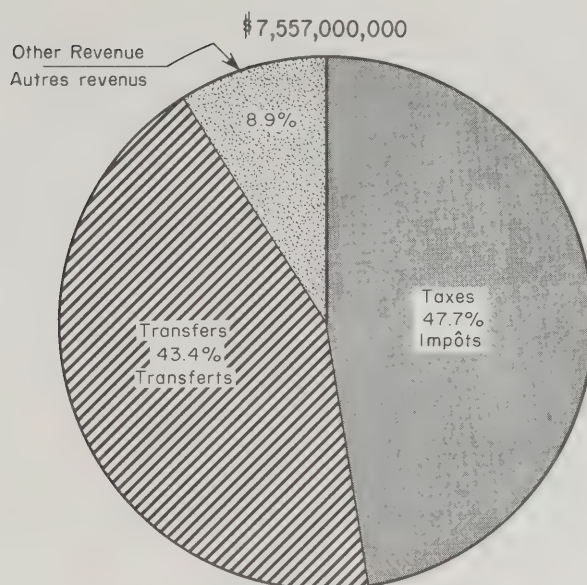
Fiscal Years Ended December 31

Répartition et évolution des dépenses générales brutes, par fonction, 1969 et 1970

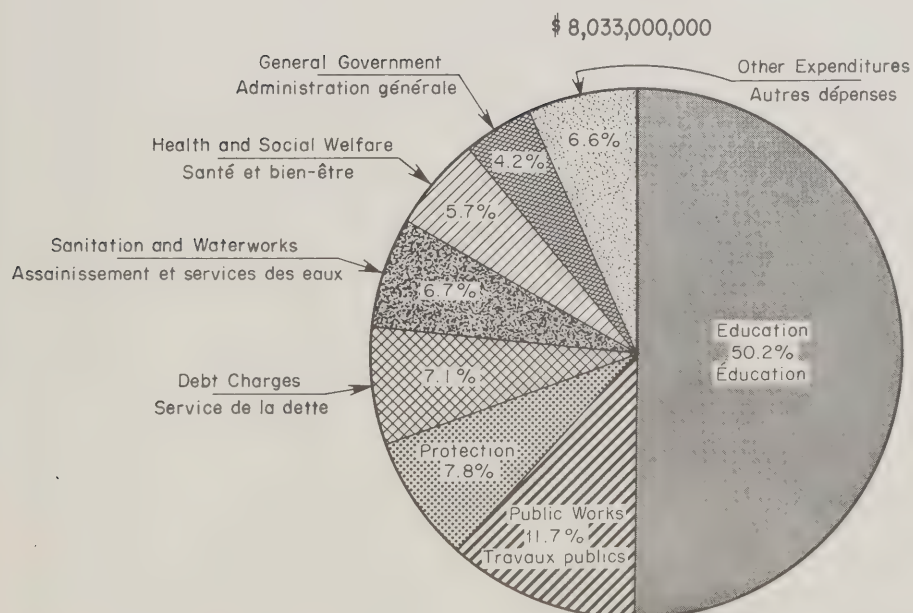
Années financières terminées le 31 décembre

Function — Fonction	1969		1970		Percentage change 1969/1970 — Taux de variation 1969/1970
	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage	
General government services — Services de l'administration générale	314.4	4.3	334.9	4.2	+ 6.5
Protection of persons and property — Protection de la personne et de la propriété	524.7	7.2	628.3	7.8	+ 19.7
Public Works — Travaux publics	868.4	12.0	937.3	11.6	+ 7.9
Sanitation and waterworks — Assainissement et services des eaux	525.2	7.2	536.4	6.7	+ 2.1
Health — Santé	143.5	2.0	156.7	2.0	+ 9.2
Social Welfare — Bien-être social	205.9	2.9	297.9	3.7	+ 44.7
Recreation and community services — Services récréatifs et socio-culturels ...	262.9	3.6	333.9	4.2	+ 27.0
Education — Education	3,684.6	50.7	4,037.6	50.2	+ 9.6
Debt charges (excluding debt retirement and sinking fund contributions) — Service de la dette (sans les remboursements ni la participation aux fonds d'amortissement):					
Debt interest — Intérêt sur obligations non garanties	467.8	6.4	527.8	6.6	+ 12.8
Other long-term interest — Intérêt d'autres dettes à long terme	2.4	—	6.8	0.1	+ 183.3
Other — Autres frais	22.5	0.3	35.7	0.4	+ 58.7
Own enterprises — Entreprises propres	34.9	0.5	38.9	0.5	+ 11.5
Other expenditure — Autres dépenses	210.7	2.9	160.8	2.0	— 23.7
Gross general expenditure — Dépenses générales brutes	7,267.9	100.0	8,033.0	100.0	+ 10.5

Revenue All Canada Recettes, ensemble du Canada



Expenditure All Canada Dépenses, ensemble du Canada



SECTION A

TABLE 1. General Revenue, by Province, 1970

No.	Source	Nfld(1) — T.-N.(1)	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Que.	Ont.	Man.
		thousands of dollars — milliers de dollars						
	Taxes:							
	General and school:							
1	Real property	7,267	5,489	63,498	13,695	704,104(2)	1,352,017	129,462
2	Personal property	70	331	7,915	—	—	...	1,140
3	Business	2,680	565	3,562	—	54,476	184,197	9,658
4	Poll	366	157	2,428	—	—	...	—
5	Sales (including amusement)	—	—	—	—	7,403(3)	...	692
6	Other	1,168	—	556	—	40,204	...	28
7	Total general and school taxes	11,551	6,542	77,959	13,695	806,187	1,536,214	140,980
8	Special assessments (owners' share) and charges	337	51	758	11	160,152	35,397	7,971
9	Total taxes	11,888	6,593	78,717	13,706	966,339	1,571,611	148,951
	Privileges, licences and permits:							
10	Licences and permits	318	100	871	380	10,812	14,959	2,781
11	Rents, concessions and franchises	140	15	1,317	334	7,097	8,096	1,021
12	Total privileges, licences and permits	458	115	2,188	714	17,909	23,055	3,802
	Sales and services:							
13	Recreation and community	31	38	920	689	6,930	8,880	—
14	Service charges	2,247	799	7,533	5,960	29,730	143,330	18,857
15	Total sales and services	2,278	837	8,453	6,649	36,660	152,210	18,857
	Fines and penalties:							
16	Fines	11	120	654	176	13,425	6,520	1,461
17	Tax penalties	—	—	967	—	10,248	12,142	1,692
18	Total fines and penalties	11	120	1,621	176	23,673	18,662	3,153
19	Interest, discount, premium and foreign exchange	51	30	1,120	90	10,425	15,392	2,762
20	Own enterprise contributions	—	120	11	142	2,372	—	4,303
21	Other revenue	1,625	68	3,989	1,207	25,650	35,532	12,591
22	Total revenue from own sources	16,311	7,883	96,099	22,684	1,083,028	1,816,462	194,419
	Conditional transfers from:							
23	Federal government	25	84	1,451	2,247	3,061	19,352	1,161
24	Provincial governments	3,184	11,129	90,302	597	794,644	1,257,052	127,398
25	Total conditional transfers(4)	3,209	11,213	91,753	2,844	797,705	1,276,404	128,559
	Unconditional transfers:							
	From governments:							
	Federal:							
26	Grants in lieu of taxes	219	95	3,696	—	3,287	25,654	3,189
27	Other	—	20	—	—	403	—	—
	Provincial:							
28	Grants in lieu of taxes	—	7	890	—	2,321	7,102	2,959
29	Other	1,952	517	4,930	15,611	132,815	55,620	7,314
	From government enterprises:(4,5)							
30	Federal	117	—	2,955	—	2,767	4,119	1,442
31	Provincial	—	—	1,577	—	330	12,352	2,149
32	Total unconditional transfers	2,288	639	14,048	15,611	141,923	104,847	17,053
33	Total transfers (items 25 and 32)	5,497	11,852	105,801	18,455	939,628	1,381,251	145,612
34	Gross general revenue (items 22 and 33)	21,808	19,735	201,900	41,139	2,022,656	3,197,713	340,031
35	Less: conditional transfers (item 25)	3,209	11,213	91,753	2,844	797,705	1,276,404	128,559
36	Net general revenue	18,599	8,522	110,147	38,295	1,224,951	1,921,309	211,472

(1) Preliminary data. See text page 7.

(2) Includes 59,950 special taxes (Quebec), and 423,600 for school tax revenue.

(3) Amusement only (Quebec).

(4) See Table 8 page 26 for analysis.

(5) Grants are mostly in lieu of taxes.

(6) Per capita grants, (formerly unconditional transfers) in British Columbia, are now classified as conditional transfers in accordance with amendments to the Municipalities Aid Act introduced effective January 1, 1967, and following.

TABLEAU 1. Recettes générales par province, 1970

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub-total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Source	No
Thousands of dollars — milliers de dollars								
142,800	219,048	344,922	2,982,302	349	1,014	2,983,665	Impôts:	
—	...	...	9,456	...	...	9,456	Impôts généraux et taxes scolaires:	
10,075	17,752	11,579	294,544	...	70	294,614	Fonciers	1
7	...	...	2,958	...	...	2,958	Mobiliers	2
3,766	...	...	11,861	...	...	11,861	Taxes d'affaires	3
—	...	50	42,006	...	...	42,006	Capitation	4
							Taxe de vente (y compris taxe sur les spectacles)	5
							Autres	6
156,648	236,800	356,551	3,343,127	349	1,084	3,344,560	Total, impôts généraux et taxes scolaires	7
8,560	18,411	26,524	258,172	48	48	258,268	Cotisations (part des propriétaires) et taxes spéciales.	8
165,208	255,211	383,075	3,601,299	397	1,132	3,602,828	Total, impôts	9
2,295	5,656	10,703	48,875	114	70	49,059	Privilèges, licences et permis:	
1,174	7,460	4,338	30,992	3	77	31,072	Licences et permis	10
							Loyers et concessions	11
3,469	13,116	15,041	79,867	117	147	80,131	Total, privilèges, licences et permis	12
1,630	3,928	4,863	27,909	24	106	28,039	Ventes et services:	
18,159	61,708	32,175	320,498	287	248	321,033	Loisirs et services socio-culturels	13
							Droits de services	14
19,789	65,636	37,038	348,407	311	354	349,072	Total, ventes et services	15
1,498	4,731	4,595	33,191	16	4	33,211	Amendes et pénalités:	
1,259	1,907	1,462	29,677	1	11	29,689	Amendes	16
							Pénalités fiscales	17
2,757	6,638	6,057	62,868	17	15	62,900	Total, amendes et pénalités	18
2,768	5,483	5,641	43,762	32	15	43,809	Intérêts, prime, escompte et bénéfices sur opérations de change.	19
4,437	16,442	2,613	30,440	—	—	30,440	Reversements des propres entreprises publiques	20
4,860	11,732	5,479	102,733	7	322	103,062	Autres recettes	21
203,288	374,258	454,944	4,269,376	881	1,985	4,272,242	Total des recettes de source propre	22
469	874	2,088	30,812	—	2	30,814	Transferts conditionnels:	
103,630	223,558	284,772	2,896,266	136	1,080	2,897,482	De l'administration fédérale	23
							Des administrations provinciales	24
104,099	224,432	286,860	2,927,078	136	1,082	2,928,296	Total, transferts conditionnels(4)	25
							Transferts inconditionnels:	
							Des administrations publiques:	
1,588	3,082	3,178	43,988	98	344	44,430	Fédérale:	
108	—	—	531	—	—	531	Subventions tenant lieu d'impôts	26
							Autres	27
692	3,982	632	18,585	—	126	18,711	Provinciale:	
—	37,533	(6)	256,292	254	380	256,926	Subventions tenant lieu d'impôts	28
							Autres	29
106	—	1,292	12,798	—	—	12,798	Des entreprises publiques(4,5):	
2,314	1,334	2,819	22,875	—	—	22,875	Fédérales	30
							Provinciales	31
4,808	45,931	7,921	355,069	352	850	356,271	Total, transferts inconditionnels	32
108,907	270,363	294,781	3,282,147	488	1,932	3,284,567	Total, transferts (postes 25 et 32)	33
312,195	644,621	749,725	7,551,523	1,369	3,917	7,556,809	Total des recettes générales brutes (postes 22 et 33)	34
104,099	224,432	286,860	2,927,078	136	1,082	2,928,296	Moins: transferts conditionnels (poste 25)	35
208,096	420,189	462,865	4,624,445	1,233	2,835	4,628,513	Recettes générales nettes	36

(1) Données préliminaires. Voir texte à la page 7.

(2) Comprend 59,950 de taxes spéciales (Québec) et 423,600 de taxe scolaire.

(3) Taxe sur les spectacles seulement (Québec).

(4) Pour l'analyse, voir le Tableau 8 à la page 26.

(5) Il s'agit surtout de subventions tenant lieu d'impôts.

(6) En Colombie-Britannique, par suite des modifications apportées à la Loi sur l'aide aux municipalités et qui sont entrées en vigueur le 1^{er} janvier 1967, les subventions proportionnelles au nombre d'habitants (auparavant transferts inconditionnels) sont désormais classés comme transferts conditionnels.

TABLE 2. General Expenditure, by Province, 1970

No.	Function	Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
thousands of dollars — milliers de dollars								
1	General government services	4,203	399	9,518	4,163	132,102	100,365	17,538
Protection of persons and property:								
2	Fire	559	332	5,583	5,159	49,156	84,232	8,803
3	Police, law enforcement and corrections	125	490	6,254	4,284	105,111	121,248	11,088
4	Street lighting	775	136	1,483	1,110	11,576	17,664	2,375
5	Other	173	—	559	323	13,083	42,752	1,382
6	Total protection of persons and property	1,632	958	13,879	10,876	178,926	265,896	23,648
7	Public works	4,713	995	9,385	12,582	229,536	428,467	38,549
8	Sanitation and waterworks	3,992	731	17,450	10,730	143,167	197,713	21,757
Health:								
9	Public health and medical, dental and allied services	9	—	361	—	10,653	40,280	2,538
10	Hospital care	—	1	14,929	—	35	24,173	1,859
11	Other	—	—	23	89	558	1,517	—
12	Total health	9	1	15,313	89	11,246	65,970	4,397
Social welfare:								
13	Aid to the aged	—	—	6,838	—	73	49,192	—
14	Aid to the unemployed and unemployable	—	—	7,661	32	235	111,721	6,164
15	Child welfare	—	—	1,009	—	185	13,680	—
16	Other	—	42	147	—	5,642	—	393
17	Total social welfare	—	42	15,655	32	6,135	174,593	6,557
18	Recreation and community services	834	594	3,554	4,635	71,048	154,770	12,646
19	Education (excluding debenture debt charges)	1,000	16,480	114,705	66	1,120,979(1)	1,729,603	180,634
Debt charges (excluding retirement and sinking fund contributions):								
20	Debenture interest	1,536	1,132	10,035	4,146	208,845(2)	183,547	17,455
21	Other long-term interest	—	152	253	—	3,894	—	361
22	Other	3,449	296	1,604	376	5,435	15,610	1,515
23	Total debt charges	4,985	1,580	11,892	4,522	218,174	199,157	19,331
24	Own enterprises	640	—	621	—	335	26,985	5,944
Other expenditures:								
25	Provision for reserves	395	263	2,375	81	5,572	37,039	4,576
26	Special projects	—	—	—	—	—	—	—
27	Other	192	43	6,271	1,026	9,596	39,854	779
28	Total other expenditures	587	306	8,646	1,107	15,168	76,893	5,355
29	Gross general expenditure (cost of services provided)	22,595	22,086	220,618	48,802	2,126,816	3,420,412	336,356

(1) Education expenditure for Quebec is estimated.

(2) School debenture interest in Quebec estimated at \$82 million.

TABLEAU 2. Dépenses générales, par province, 1970

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub-total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	N°
milliers de dollars								
13,136	22,663	30,101	334,188	268	414	334,870	Services de l'administration générale	1
5,688	15,938	25,836	201,286	171	98	201,555	Protection de la personne et de la propriété:	2
8,214	22,975	30,230	310,019	17	19	310,055	Incendies	3
2,065	3,938	3,560	44,682	5	35	44,722	Police, application de la loi et services correctionnels.	4
1,876	5,327	6,454	71,929	38	40	72,007	Éclairage public	5
17,843	48,178	66,080	627,916	231	192	628,339	Total, protection de la personne et de la propriété	6
44,574	100,565	67,063	936,429	253	614	937,296	Travaux publics	7
20,300	53,602	65,292	534,734	995	632	536,361	Assainissement et services des eaux	8
1,138	4,650	4,266	63,895	11	19	63,925	Santé:	9
8,948	39,395	31	89,371	—	—	89,371	Santé publique et services médicaux, dentaires et assimilés.	10
190	271	732	3,380	—	—	3,380	Soins hospitaliers	11
10,276	44,316	5,029	156,646	11	19	156,676	Autres	12
328	405	2,175	59,011	—	—	59,011	Total, santé	13
1,159	8,708	75,740	211,420	—	—	211,420	Bien-être social:	14
—	—	—	14,874	—	—	14,874	Assistance-vieillesse	15
1,392	1,599	3,411	12,626	—	—	12,626	Aide aux chômeurs et aux inemployables	16
2,879	10,712	81,326	297,931	—	—	297,931	Bien être de l'enfance	17
10,656	34,226	40,330	333,293	104	527	333,924	Autres	18
157,989	338,375	376,845	4,036,676	—	954	4,037,630	Total, bien-être social	19
14,611	40,231	46,110	527,648	33	94	527,775	Services récréatifs et socio-culturels	20
213	23	1,883	6,779	—	—	6,779	Éducation (sauf service de la dette obligatoire non garantie).	21
2,333	1,919	3,137	35,674	—	24	35,698	Services de la dette (sans les remboursements ni la participation aux fonds d'amortissement):	22
17,157	42,173	51,130	570,101	33	118	570,252	Intérêt de la dette obligatoire non garantie	23
1,292	2,912	154	38,883	5	—	38,888	Intérêt d'autres dettes à long terme	24
6,287	4,038	16,659	77,285	50	7	77,342	Autres	25
—	—	—	—	—	—	—	Dotation aux réserves	26
2,905	17,203	5,440	83,309	48	127	83,484	Travaux spéciaux	27
9,192	21,241	22,099	160,594	98	134	160,826	Autres	28
305,294	718,963	805,449	8,027,391	1,998	3,604	8,032,993	Total, autres dépenses	29
							Dépenses générales brutes (coût des services fournis)	

(1) Les dépenses du Québec au titre de l'éducation sont estimatives.

(2) L'intérêt de la dette obligatoire non garantie des écoles du Québec est évaluée à 82 millions de dollars.

(1) Preliminary data. See text page 7.
(2) Estimated.

[illegible]

TABLEAU 3. Dépenses brutes en immobilisations, par province, 1970

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub-total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	N°
thousands of dollars — milliers de dollars								
385	2,139	2,439	28,566	8	—	28,574	Services de l'administration générale	1
566	1,960	5,084	39,287	—	—	39,287	Protection de la personne et de la propriété	2
8,772	51,654	39,330	436,229	62	285	436,576	Travaux publics	3
9,140	28,591	36,101	234,715	762	77	235,554	Assainissement et services des eaux	4
4,996	4,668	460	30,465	—	—	30,465	Santé	5
3	262	134	12,420	—	—	12,420	Bien-être social	6
1,598	10,541	11,321	83,018	30	224	83,272	Services récréatifs et socio-culturels	7
13,383	48,683	40,934	650,986	—	—	650,986	Éducation	8
135	11,247	2,095	28,441	42	62	28,545	Autres	9
38,978	159,745	137,898	1,544,127	904	648	1,545,679	Total	10

(1) Données préliminaires. Voir texte à la page 7.

(2) Estimation.

TABLEAU 4. Répartition proportionnelle (%) des recettes générales brutes, par province, 1970

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub-total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Source	N°
							Impôts:	
							Impôts généraux et taxes scolaires:	
45.8	33.9	46.1	39.5	25.5	25.9	39.5	Fonciers	1
—	—	—	0.1	—	—	0.1	Mobiliers	2
3.2	2.8	1.5	3.9	—	1.8	3.9	Taxe d'affaires	3
—	—	—	—	—	—	—	Capitation	4
1.2	—	—	0.2	—	—	0.2	Taxe de vente (y compris taxe sur les spectacles)	5
—	—	—	0.6	—	—	0.6	Autres	6
50.2	36.7	47.6	44.3	25.5	27.7	44.3	Total, impôts généraux et taxes scolaires	7
2.7	2.9	3.5	3.4	3.5	1.2	3.4	Cotisations (part des propriétaires) et taxes spéciales.	8
52.9	39.6	51.1	47.7	29.0	28.9	47.7	Total, impôts	9
1.1	2.0	2.0	1.1	8.6	3.8	1.1	Privilèges, licences et permis	10
6.4	10.2	5.0	4.6	22.8	9.0	4.6	Ventes et services	11
0.9	1.0	0.8	0.8	1.2	0.4	0.8	Amendes et pénalités	12
1.4	2.6	0.3	0.4	—	—	0.4	Entreprises propres	13
2.4	2.7	1.5	1.9	2.8	8.6	1.9	Autres recettes (dont le poste 19 du Tableau 1)	14
65.1	58.1	60.7	56.5	64.4	50.7	56.5	Recette de source propre	15
							Transferts conditionnels et inconditionnels:	
0.7	0.6	0.7	1.0	7.2	8.8	1.0	De l'administration fédérale	16
33.4	41.1	38.1	42.0	28.4	40.5	42.0	Des administrations provinciales	17
0.8	0.2	0.5	0.5	—	—	0.5	Des entreprises	18
34.9	41.9	39.3	43.5	35.6	49.3	43.5	Total, transferts (poste 33, Tableau 1)	19
100.0	100.0	100.0	100.0	100.0	100.0	100.0	Recettes générales brutes	20

TABLE 5. Percentage Distribution of Gross General Expenditure by Province, 1970

TABLEAU 5. Répartition proportionnelle (%) des dépenses générales brutes, par province, 1970

Function - Fonction	Nfld. - T.-N.	P.E.I. - Î. P.-É.	N.S. - N.-É.	N.B. - N.-B.	Qué.	Ont.	Man.
General government services - Services de l'administration générale	18.6	1.8	4.3	8.5	6.2	2.9	5.2
Protection of persons and property - Protection de la personne et de la propriété	7.2	4.3	6.3	22.3	8.4	7.8	7.0
Public works - Travaux publics	20.9	4.5	4.3	25.7	10.8	12.5	11.5
Sanitation and waterworks - Assainissement et services des eaux	17.7	3.3	7.9	22.0	6.7	5.8	6.5
Health - Santé	--	--	6.9	0.2	0.5	1.9	1.3
Social welfare - Bien-être social	--	0.2	7.1	0.1	0.3	5.1	1.9
Recreation and community services - Services récréatifs et socio-culturels	3.7	2.7	1.6	9.5	3.3	4.5	3.8
Education - Éducation	4.4	74.7	52.1	0.1	52.8	50.6	53.6
Debt charges (excluding debt retirement and sinking fund contributions) - Service de la dette (sans les remboursements ni la participation aux fonds d'amortissement):							
Debenture interest - Intérêt sur obligations non garanties	6.8	5.1	4.5	8.5	9.8	5.4	5.2
Other long-term interest - Intérêt d'autres dettes à long terme	--	0.7	0.1	--	0.2	--	0.1
Other - Autres frais	15.3	1.3	0.7	0.8	0.3	0.5	0.5
Own enterprises - Entreprises propres	2.8	--	0.3	--	--	0.8	1.8
Other expenditure - Autres dépenses	2.6	1.4	3.9	2.3	0.7	2.2	1.6
Gross general expenditure - Dépenses générales brutes	100.0	100.0	100.0	100.0	100.0	100.0	100.0
	Sask.	Alta. - Alb.	B.C. - C.-B.	Sub-total - Total partiel	Yukon	N.W.T. - T. N.-O.	Total
General government services - Services de l'administration générale	4.3	3.2	3.7	4.2	13.3	11.5	4.2
Protection of persons and property - Protection de la personne et de la propriété	5.8	6.7	8.2	7.8	11.6	5.3	7.8
Public works - Travaux publics	14.6	13.9	8.3	11.6	12.7	17.0	11.6
Sanitation and waterworks - Assainissement et services des eaux	6.6	7.4	8.1	6.7	49.7	17.5	6.7
Health - Santé	3.4	6.2	0.6	2.0	0.6	0.5	2.0
Social welfare - Bien-être social	0.9	1.5	10.2	3.7	--	--	3.7
Recreation and community services - Services récréatifs et socio-culturels	3.5	4.8	5.0	4.2	5.2	14.6	4.2
Education - Éducation	51.8	47.0	46.9	50.2	--	26.6	50.2
Debt charges (excluding debt retirement and sinking fund contributions) - Service de la dette (sans les remboursements ni la participation aux fonds d'amortissement):							
Debenture interest - Intérêt sur obligations non garanties	4.8	5.6	5.7	6.6	1.7	2.6	6.6
Other long-term interest - Intérêt d'autres dettes à long terme	0.1	--	0.2	0.1	--	--	0.1
Other - Autres frais	0.8	0.3	0.4	0.4	--	0.7	0.4
Own enterprises - Entreprises propres	0.4	0.4	--	0.5	0.3	--	0.5
Other expenditure - Autres dépenses	3.0	3.0	2.7	2.0	4.9	3.7	2.0
Gross general expenditure - Dépenses générales brutes	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 6. Per Capita Ratios of Gross General Revenue by Type and by Province, 1970

TABLEAU 6. Recettes générales brutes par habitant, par type, et par province, 1970

	Taxes - Impôts	Transfers - Transferts	Other - Autres	Total
Newfoundland(1) - Terre-Neuve(1)	\$'000			
Population 507,000, per capita in - Population 507,000, par habitant en ...	\$			
Prince Edward Island - Île-du-Prince-Édouard	\$'000			
Population 110,000, per capita in - Population 110,000, par habitant en ...	\$			
Nova Scotia - Nouvelle-Écosse	\$'000			
Population 760,000, per capita in - Population 760,000, par habitant en ...	\$			
New Brunswick - Nouveau-Brunswick	\$'000			
Population 624,000, per capita in - Population 624,000, par habitant en ...	\$			
Quebec	\$'000			
Population 5,927,000, per capita in - Population 5,927,000, par habitant en ...	\$			
Ontario	\$'000			
Population 7,306,000, per capita in - Population 7,306,000, par habitant en ...	\$			
Manitoba	\$'000			
Population 971,000, per capita in - Population 971,000, par habitant en ...	\$			
Saskatchewan	\$'000			
Population 960,000, per capita in - Population 960,000, par habitant en ...	\$			
Alberta	\$'000			
Population 1,526,000, per capita in - Population 1,526,000, par habitant en ...	\$			
British Columbia - Colombie-Britannique	\$'000			
Population 2,007,000, per capita in - Population 2,007,000, par habitant en ...	\$			
Yukon	\$'000			
Population 15,000, per capita in - Population 15,000, par habitant en	\$			
Northwest Territories - Territoires du Nord-Ouest	\$'000			
Population 31,000, per capita in - Population 31,000, par habitant en	\$			

(1) See text page 7. - Voir texte à la page 7.

TABLE 7. Per Capita ratios of Gross General Expenditure by Function and by Province, 1970

TABEAU 7. Dépenses générales brutes par habitant, par fonction et par province, 1970

	General government — Services de l'adminis- tration générale	Protection	Public works — Travaux publics	Sanitation and waterworks — Assainis- sement et services des eaux	Health — Santé	Social welfare — Bien-être social
Newfoundland(1) — Terre-Neuve(1) \$'000	4,203	1,632	4,713	3,992	9	—
Population 507,000, per capita in — Population 507,000, par habitant en \$	8	3	9	8	--	—
Prince Edward Island — île-du-Prince-Édouard \$'000	399	958	995	731	1	42
Population 110,000, per capita in — Population 110,000, par habitant en \$	4	9	9	7	--	--
Nova Scotia — Nouvelle-Écosse \$'000	9,518	13,879	9,385	17,450	15,313	15,655
Population 760,000, per capita in — Population 760,000, par habitant en \$	13	18	12	23	20	21
New Brunswick — Nouveau-Brunswick \$'000	4,163	10,876	12,582	10,730	89	32
Population 624,000, per capita in — Population 624,000, par habitant en \$	7	17	21	17	--	--
Quebec \$'000	132,102	178,926	229,536	143,167	11,246	6,135
Population 5,927,000, per capita in — Population 5,927,000, par habitant en .. \$	22	30	39	24	2	1
Ontario \$'000	100,365	265,896	428,467	197,713	65,970	174,593
Population 7,306,000, per capita in — Population 7,306,000, par habitant en .. \$	14	36	59	27	9	24
Manitoba \$'000	17,538	23,648	38,549	21,757	4,397	6,557
Population 971,000, per capita in — Population 971,000, par habitant en \$	18	24	40	22	5	7
Saskatchewan \$'000	13,136	17,843	44,574	20,300	10,276	2,879
Population 960,000, per capita in — Population 960,000, par habitant en \$	14	19	46	21	11	3
Alberta \$'000	22,663	48,178	100,565	53,602	44,316	10,712
Population 1,526,000, per capita in — Population 1,526,000, par habitant en .. \$	15	32	66	35	29	7
British Columbia — Colombie-Britannique \$'000	30,101	66,080	67,063	65,292	5,029	81,326
Population 2,007,000, per capita in — Population 2,007,000, par habitant en .. \$	15	33	33	33	3	41
Yukon Territory — Yukon \$'000	268	231	253	995	11	—
Population 15,000, per capita in — Population 15,000, par habitant en \$	18	15	17	66	1	—
Northwest Territories — Territoires du Nord-Ouest \$'000	414	192	614	632	19	—
Population 31,000, per capita in — Population 31,000, par habitant en \$	13	6	20	21	1	—
	Recreation and community — Services récréatifs et socio- culturels	Éducation	Debt charges — Service de la dette	Other — Autres	Total	
Newfoundland — Terre-Neuve \$'000	834	1,000	4,985	1,227	22,595	
Population 507,000, per capita in — Population 507,000, par habitant en \$	2	2	11	2	45	
Prince Edward Island — île-du-Prince-Édouard \$'000	594	16,480	1,580	306	22,086	
Population 110,000, per capita in — Population 110,000, par habitant en \$	5	150	14	3	201	
Nova Scotia — Nouvelle-Écosse \$'000	3,554	114,705	11,892	9,267	220,618	
Population 760,000, per capita in — Population 760,000, par habitant en \$	5	150	16	12	290	
New Brunswick — Nouveau-Brunswick \$'000	4,635	66	4,522	1,107	48,802	
Population 624,000, per capita in — Population 624,000, par habitant en \$	7	--	7	2	78	
Quebec \$'000	71,048	1,120,979	218,174	15,503	2,126,816	
Population 5,927,000, per capita in — Population 5,927,000, par habitant en .. \$	12	189	37	3	359	
Ontario \$'000	154,770	1,729,603	199,157	103,878	3,420,412	
Population 7,306,000, per capita in — Population 7,306,000, par habitant en .. \$	21	237	27	14	468	
Manitoba \$'000	12,646	180,634	19,331	11,299	336,356	
Population 971,000, per capita in — Population 971,000, par habitant en \$	13	185	20	12	346	
Saskatchewan \$'000	10,656	157,989	17,157	10,484	305,294	
Population 960,000, per capita in — Population 960,000, par habitant en \$	11	164	18	11	318	
Alberta \$'000	34,226	338,375	42,173	24,153	718,963	
Population 1,526,000, per capita in — Population 1,526,000, par habitant en .. \$	22	221	28	16	471	
British Columbia — Colombie-Britannique \$'000	40,330	376,845	51,130	22,253	805,449	
Population 2,007,000, per capita in — Population 2,007,000, par habitant en .. \$	20	187	25	11	401	
Yukon Territory — Yukon \$'000	104	—	33	103	1,998	
Population 15,000, per capita in — Population 15,000, par habitant en \$	7	—	2	7	133	
Northwest Territories — Territoires du Nord-Ouest \$'000	527	954	118	134	3,604	
Population 31,000, per capita in — Population 31,000, par habitant en \$	17	31	4	4	116	

(1) See text page 7. — Voir texte à la page 7.

TABLE 8. Conditional Transfers from Governments, Functionalized by Provinces and Territories, 1970

No.	Function	Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Que.	Ont.	Man.
thousands of dollars — milliers de dollars								
<u>Federal</u>								
1	General government services	—	1	—	—	—	—	—
	Protection of persons and property:							
2	Fire	—	—	—	—	—	—	—
3	Police, law enforcement and corrections	—	—	—	—	—	—	—
4	Street lighting	—	—	—	—	—	—	—
5	Other	—	—	—	—	—	804	—
6	Total protection of persons and property	—	—	—	—	—	804	—
7	Public works	—	—	904	2,213	144	15,725	950
8	Sanitation and waterworks	—	43	377	34	2,917	2,311	211
9	Recreation and community services	—	40	—	—	—	146	—
10	Other expenditure	25	—	170	—	—	366	—
11	Total federal (Table 1, item 23)	25	84	1,451	2,247	3,061	19,352	1,161
<u>Provincial</u>								
12	General government services	—	30	178	29	—	—	—
	Protection of persons and property:							
13	Fire	—	29	3,093	16	1,277	6	22
14	Police, law enforcement and corrections	—	2	139	—	6,123	214	—
15	Street lighting	—	—	2	—	—	—	—
16	Other	—	—	50	—	—	11,588	—
17	Total protection of persons and property	—	31	3,284	16	7,400	11,808	22
18	Public works	1,437	71	532	412	18,008	205,932	6,561
19	Sanitation and waterworks	1,213	1	1,125	140	16,790	768	—
	Health:							
20	Public health and medical, dental and allied services.	—	—	—	—	—	—	—
21	Hospital care	—	—	9,100	—	—	432	67
22	Other	—	—	633	—	2,624	26,304	—
23	Total health	—	—	9,733	—	2,624	26,736	67
	Social welfare:							
24	Aid to the aged	—	—	226	—	—	13,398	—
25	Aid to the unemployed and unemployable	—	—	7,782	—	—	82,746	4,195
26	Child welfare	—	—	—	—	—	2,483	—
27	Other	—	—	—	—	—	1,773	—
28	Total social welfare	—	—	8,008	—	—	100,400	4,195
29	Recreation and community services	—	40	796	—	2	8,920	266
30	Education (excluding debenture debt charges)	—	10,954	66,470	—	735,242	900,386	116,287
31	Other expenditure	534	2	176	—	14,578	2,102	—
32	Total provincial (Table 1, item 24)	3,184	11,129	90,302	597	794,644	1,257,052	127,398
33	Total conditional transfers (Table 1, item 25).	3,209	11,213	91,753	2,844	797,705	1,276,404	128,559

TABLEAU 8. Transferts conditionnels des administration publiques, par fonction, par province et par territoire, 1970

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub-total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	N°
thousands of dollars — milliers de dollars								
—	—	—	1	—	—	1	<u>Administration fédérale</u>	
—	—	4	4	—	—	4	Services de l'administration générale	1
—	—	2	2	—	—	2	Protection de la personne et de la propriété:	
—	—	—	—	—	—	—	Incendies	2
—	10	36	850	—	—	850	Police, application de la loi et services correctionnels.	3
—	—	—	—	—	—	—	Éclairage public	4
—	10	42	856	—	—	856	Autres	5
—	—	—	—	—	—	—	Total, protection de la personne et de la propriété.	6
—	492	1,341	21,769	—	—	21,769	Travaux publics	7
469	123	344	6,829	—	—	6,829	Assainissement et services des eaux	8
—	—	—	186	—	2	188	Services récréatifs et socio-culturels	9
—	249	361	1,171	—	—	1,171	Autres dépenses	10
469	874	2,088	30,812	—	2	30,814	Total, administration fédérale (poste 23, Tableau 1).	11
19	—	537	793	10	23	826	<u>Administration provinciale</u>	
—	—	447	4,890	—	—	4,890	Services de l'administration générale	12
—	168	5,043	11,689	—	—	11,689	Protection de la personne et de la propriété:	
—	—	15	17	—	—	17	Incendies	13
458	25	1,600	13,721	—	—	13,721	Police, application de la loi et services correctionnels.	14
—	—	—	—	—	—	—	Éclairage public	15
458	193	7,105	30,317	—	—	30,317	Autres	16
—	—	—	—	—	—	—	Total, protection de la personne et de la propriété.	17
19,551	16,337	38,457	307,298	71	209	307,578	Travaux publics	18
464	1,197	283	21,981	—	66	22,047	Assainissement et services des eaux	19
—	—	—	—	—	—	—	Santé:	
3,018	4,115	5,311	22,043	—	—	22,043	Santé publique et services médicaux, dentaires et assimilés.	20
306	—	768	30,635	6	1	30,642	Soins hospitaliers	21
—	—	—	—	—	—	—	Autres	22
3,324	4,115	6,079	52,678	6	1	52,685	Total, santé	23
—	—	—	13,624	—	—	13,624	Bien-être social:	
1,158	5,466	54,850	156,197	—	—	156,197	Assistance-vieillesse	24
—	—	—	2,483	—	—	2,483	Aide aux chômeurs et aux inemployables	25
—	58	3,397	5,228	—	—	5,228	Bien-être de l'enfance	26
—	—	—	—	—	—	—	Autres	27
1,158	5,524	58,247	177,532	—	—	177,532	Total, bien-être social	28
118	1,878	1,150	13,170	—	293	13,463	Services récréatifs et socio-culturels	29
78,131	194,314	169,826	2,271,610	—	488	2,272,098	Éducation (sauf service de la dette obligataire non garantie).	30
407	—	3,088	20,887	49	—	20,936	Autres dépenses	31
103,630	223,558	284,772	2,896,266	136	1,080	2,897,482	Total administration provinciale (poste 24, Tableau 1).	32
104,099	224,432	286,860	2,927,078	136	1,082	2,928,296	Total transferts conditionnels (poste 25, Tableau 1).	33

TABLE 9. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, by Province, 1970

No.		Nfld. — T.-N.	P.E.I. — Î. P.É.	N.S. — N.-É.	N.B. — N.-B.	Que.	Ont.	Man.
		thousands of dollars — milliers de dollars						
1	Taxation revenue (Table 1, item 9)	11,888	6,593	78,717	13,706	966,339	1,571,611	148,951
2	Tax collections	10,243	6,470	74,632	13,706	(1)	1,548,625	146,205
3	Tax collections as a percentage of taxation revenue %	86.16	98.13	94.81	100.00	...	98.54	98.16
4	Taxes receivable, current and arrears (Table 15, item 7).	4,599	1,693	18,652	—	136,685	133,692	42,245
5	Taxes receivable as a percentage of taxation revenue %	38.69	25.68	23.70	—	14.14	8.51	28.36

(1) Tax collections not available.

TABLE 10. Analysis of Debenture Debt Charges, by Purpose and by Province, 1970

No.		Nfld. — T.-N.	P.E.I. — Î. P.É.	N.S. — N.-É.	N.B. — N.-B.	Que.	Ont.	Man.
		thousands of dollars — milliers de dollars						
	<u>General</u>							
1	Interest	1,536	806	5,547	4,146	127,143	95,140	10,597
2	Serial principal	1,252	243	5,357	4,077	105,448	106,266	11,900
3	Sinking fund requirements	—	346	137	—	1,306	(1)	(1)
4	Total general	2,788	1,395	11,041	8,223	233,897	201,406	22,497
	<u>Schools</u>							
5	Interest	—	326	4,488	—	81,702(2)	88,407	6,858
6	Serial principal	—	118	5,319	—	71,298(2)	78,814	6,065
7	Sinking fund requirements	—	95	70	—	..	(1)	(1)
8	Total schools	—	539	9,877	—	153,000	167,221	12,923
9	Total general and schools	2,788	1,934	20,918	8,223	386,897	368,627	35,420
	<u>Utilities</u>							
10	Interest	—	12	65	52	790	12,989	3,167
11	Serial principal	—	25	48	29	960	12,659	2,602
12	Sinking fund requirements	—	—	—	13	55	(1)	(1)
13	Total utilities	—	37	113	94	1,805	25,648	5,769
14	Total	2,788	1,971	21,031	8,317	388,702	394,275	41,189

(1) Sinking fund requirements included with serial principal-general and schools-for Ontario, Manitoba and Saskatchewan and in utilities with serial principal for Ontario, Manitoba and British Columbia.

(2) Estimated.

TABLEAU 9. Recettes fiscales, recouvrements d'impôts et impôts à recevoir, par province, 1970

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub-total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		N ^o
thousands of dollars — milliers de dollars								
165,208	255,211	383,075	3,601,299	397	1,132	3,602,828	Recettes fiscales (poste 9, Tableau 1)	1
155,295	242,659	378,323	2,576,158	395	1,131	2,577,684	Recouvrements d'impôts	2
94.00	95.08	98.76	71.53	99.50	99.91	71.55	% Proportion des impôts recouvrés par rapport aux recettes fiscales.	3
31,646	41,330	12,979	423,521	114	197	423,832	Impôts dus pour la période courante et arriérés d'impôts (poste 7, Tableau 15).	4
19.16	16.19	3.39	11.76	28.72	17.40	11.76	% Proportion des impôts dus par rapport aux recettes fiscales.	5

(1) Les données sur l'impôt perçu ne sont pas disponibles.

TABLEAU 10. Analyse des frais du service de la dette obligataire non garantie, par fonction, et par province, 1970

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub-total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		N ^o
thousands of dollars — milliers de dollars								
							<u>Frais d'ordre général</u>	
9,626	21,974	31,678	308,193	33	76	308,302	Intérêts	1
7,171	24,820	20,223	286,757	33	97	286,887	Capital des séries d'échéances	2
2,618	219	6,705	11,331	—	—	11,331	Sommes nécessitées par les fonds d'amortissement	3
19,415	47,013	58,606	606,281	66	173	606,520	Total, frais d'ordre général	4
							<u>Dépenses scolaires</u>	
4,985	18,257	14,432	219,455	—	18	219,473	Intérêts	5
5,498	22,587	11,703	201,402	—	27	201,429	Capital des séries d'échéances	6
(1)	—	7,257	7,422	—	—	7,422	Sommes nécessitées par les fonds d'amortissement	7
10,483	40,844	33,392	428,279	—	45	428,324	Total, dépenses scolaires	8
29,898	87,857	91,998	1,034,560	66	218	1,034,844	Total, frais d'ordre général et dépenses scolaires.	9
							<u>Services publics</u>	
119	7,745	117	25,056	—	—	25,056	Intérêts	10
163	5,751	257	22,494	—	—	22,494	Capital des séries d'échéances	11
122	39	(1)	229	—	—	229	Sommes nécessitées par les fonds d'amortissement	12
404	13,535	374	47,779	—	—	47,779	Total, services d'utilité publique	13
30,302	101,392	92,372	1,082,339	66	218	1,082,623	Total	14

(1) Les sommes nécessitées par les fonds d'amortissement sont comprises dans le capital des séries d'échéances d'ordre général et des écoles en Ontario, au Manitoba et en Saskatchewan et dans le capital des séries d'échéances des services publics en Ontario, au Manitoba et en Colombie-Britannique.

(2) Estimation.

SECTION B

TABLE 11. Economic Classification of Gross General Revenue for the Year Ended December 31, 1970

No.			Nfld. — T.-N.	P. — P.-E.	N.S. — N.-E.	N.B. — N.-B.	Qué.	Ont.	Man.
thousands of dollars — milliers de dollars									
	SOURCE ANALYSIS	ECONOMIC ANALYSIS							
	Taxes:								
	General and school:								
1	Real property	Indirect taxes	7,267	5,489	63,498	13,695	704,104	1,352,017	129,462
2	Personal property	Indirect taxes	70	331	7,915	—	—	—	1,140
3	Business	Indirect taxes	2,680	565	3,562	—	54,476	184,197	9,658
4	Poll	Other transfers from persons	366	157	2,428	—	—	—	—
5	Sales (including amusement)	Indirect taxes	—	—	—	—	7,403	—	692
6	Other	Indirect taxes	1,168	—	556	—	40,204	—	28
7	Total general and school taxes	Total	11,551	6,542	77,959	13,695	806,187	1,536,214	140,980
8	Special assessments (owners' share) and charges.	Indirect taxes	337	51	758	11	160,152	35,397	7,971
9	Total taxes	Total	11,888	6,593	78,717	13,706	966,339	1,571,611	148,951
	Privileges, licences and permits:								
10	Licences and permits	Indirect taxes	318	100	871	380	10,812	14,959	2,781
11	Rents, concessions and franchises	Other	140	15	1,317	334	7,097	8,096	1,021
12	Total privileges, licences and permits ..	Total	458	115	2,188	714	17,909	23,055	3,802
	Sales and services:								
13	Recreation and community	Investment income	31	38	920	689	6,930	8,880	—
	Service charges:								
14	School fees, individuals	Other transfers from persons	—	—	8	—	5,100	3,759	833
15	Other	Other	2,247	799	7,525	5,960	24,630	139,571	18,857
16	Total sales and services	Total	2,278	837	8,453	6,649	36,660	152,210	19,690
	Fines and penalties:								
17	Fines	Other transfers from persons	11	120	654	176	13,425	6,520	1,461
18	Tax penalties	Indirect taxes	—	—	967	—	10,248	12,142	1,692
19	Total fines and penalties	Total	11	120	1,621	176	23,673	18,662	3,153
20	Interest, discount, premium and foreign exchange.	Indirect taxes	51	30	1,120	90	10,425	15,392	2,762
21	Own enterprise contributions	Investment income	—	120	11	142	2,372	—	4,303
22	Other revenue	Other	1,625	68	3,989	1,207	25,650	35,532	11,758
23	Gross revenue from own sources	Total	16,311	7,883	96,099	22,684	1,083,028	1,816,462	194,419
	Conditional transfers from:								
24	Federal government	Transfers from Federal government	25	84	1,451	2,247	3,061	19,352	1,161
25	Provincial governments	Transfers from Provincial government	3,184	11,129	90,302	597	794,644	1,257,052	127,398
26	Total conditional transfers	Total	3,209	11,213	91,753	2,844	797,705	1,276,404	128,559
	Unconditional transfers:								
	From governments:								
	Federal:								
27	Grants in lieu of taxes	Transfers from Federal government	219	95	3,696	—	3,287	25,654	3,189
28	Other	Transfers from Federal government	—	20	—	—	403	—	—
	Provincial:								
29	Grants in lieu of taxes	Transfers from Provincial government	—	7	890	—	2,321	7,102	2,959
30	Other	Transfers from Provincial government	1,952	517	4,930	15,611	132,815	55,620	7,314
	From government enterprises:								
31	Federal	Indirect taxes	117	—	2,955	—	2,767	4,119	1,442
32	Provincial	Indirect taxes	—	—	1,577	—	330	12,352	2,149
33	Total unconditional transfers	Total	2,288	639	14,048	15,611	141,923	104,847	17,053
34	Total transfers (items 26 and 33)	Total	5,497	11,852	105,801	18,455	939,628	1,381,251	145,612
35	General revenue (items 23 and 34)		21,808	19,735	201,900	41,139	2,022,656	3,197,713	340,031
	Summary — Economic Classification:								
36	Indirect taxes		12,008	6,566	83,779	14,176	1,000,921	1,630,575	159,777
37	Other transfers from persons		377	277	3,090	176	18,525	10,279	2,294
38	Investment income		31	158	931	831	9,302	8,880	4,303
39	Transfers from Federal government		244	199	5,147	2,247	6,751	45,006	4,350
40	Transfers from Provincial government		5,136	11,653	96,122	16,208	929,780	1,319,774	137,671
41	Other		4,012	882	12,831	7,501	57,377	183,199	31,636
42	General revenue		21,808	19,735	201,900	41,139	2,022,656	3,197,713	340,031

TABLEAU 11. Classement économique des recettes générales brutes pour l'année terminée le 31 décembre 1970

Sask.	Alta. — Alb.	B.C. — C.-B.	Yukon	N.W.T. — T. N.-O.	Total			No
thousands of dollars — milliers de dollars								
						<u>ANALYSE PAR OBJET ÉCONOMIQUE</u>	<u>ANALYSE PAR SOURCE</u>	
						Impôts:		
142,800	219,048	344,922	349	1,014	2,983,665	Impôts indirects	Impôts généraux et taxes scolaires:	
—	—	—	—	—	9,456	Impôts indirects	Fonciers	1
10,075	17,752	11,579	—	70	294,614	Impôts indirects	Mobiliers	2
7	—	—	—	—	2,958	Autres transferts des particuliers	Taxe d'affaires	3
3,766	—	—	—	—	11,861	Impôts indirects	Capitation	4
—	—	50	—	—	42,006	Impôts indirects	Taxe de vente (y compris taxe sur spectacles)	5
							Autres	6
156,648	236,800	356,551	349	1,084	3,344,560	Total	Total, impôts généraux et taxes scolaires	7
8,560	18,411	26,524	48	48	258,268	Impôts indirects	Cotisations (part des propriétaires et taxes spéciales).	8
165,208	255,211	383,075	397	1,132	3,602,838	Total	Total, impôts	9
2,295	5,656	10,703	114	70	49,059	Impôts indirects	Privilèges, licences et permis:	
1,174	7,460	4,338	3	77	31,072	Autres	Licences et permis	10
							Loyers, privilèges et concessions	11
3,469	13,116	15,041	117	147	80,131	Total	Total, privilèges, licences et permis	12
1,630	3,928	4,863	24	106	28,039	Revenus de placements	Ventes et services:	
743	2,289	—	—	—	12,732	Autres transferts des particuliers	Services récréatifs et socio-culturels	13
17,416	59,419	32,175	287	248	309,134	Autres	Droits de services:	
							Frais de scolarité, individuel	14
19,789	65,636	37,038	311	354	349,905	Total	Autres	15
							Total, ventes et services	16
1,498	4,731	4,595	16	4	33,211	Autres transferts des particuliers	Amendes et pénalités:	
1,259	1,907	1,462	1	11	29,689	Impôts indirects	Amendes	17
							Pénalités fiscales	18
2,757	6,638	6,057	17	15	62,900	Total	Total, amendes et pénalités	19
2,768	5,483	5,641	32	15	43,809	Impôts indirects	Intérêts, prime, escompte et bénéfices sur opérations de change.	20
4,437	16,442	2,613	—	—	30,440	Revenus de placements	Reversements de propres entreprises publiques	21
4,860	11,732	5,479	7	322	102,229	Autres	Autres recettes	22
203,288	374,258	454,944	881	1,985	4,272,242	Total	Total des recettes de source propre	23
469	874	2,088	—	2	30,814	Transferts de l'administration fédérale ..	Transferts conditionnels:	
103,630	223,558	284,772	136	1,080	2,897,482	Transferts de l'administration provinciale	De l'administration fédérale	24
							Des administrations provinciales	25
104,099	224,432	286,860	136	1,082	2,928,296	Total	Total, transferts conditionnels	26
							Transferts inconditionnels:	
1,588	3,082	3,178	98	344	44,430	Transferts de l'administration fédérale ..	Des administrations publiques:	
108	—	—	—	—	531	Transferts de l'administration fédérale ..	Fédérale:	
							Subventions tenant lieu d'impôts	27
692	3,982	632	—	126	18,711	Transferts de l'administration provinciale	Autres	28
—	37,533	—	254	380	256,926	Transferts de l'administration provinciale	Provinciale:	
							Subventions tenant lieu d'impôts	29
106	—	1,292	—	—	12,798	Impôts indirects	Autres	30
2,314	1,334	2,819	—	—	22,875	Impôts indirects	Des entreprises publiques:	
							Fédérales	31
4,808	45,931	7,921	352	850	356,271	Total	Provinciales	32
108,907	270,363	294,781	488	1,932	3,284,567	Total	Total, transferts inconditionnels	33
312,195	644,621	749,725	1,369	3,917	7,556,809	Recettes générales (postes 23 et 34)	Total, transferts (postes 26 et 33)	34
								35
173,943	269,591	404,992	544	1,228	3,758,100	Sommaire — Classification économique:		
2,248	7,020	4,595	16	4	48,901	Taxes indirectes		36
6,067	20,370	7,476	24	106	58,479	Transferts versés par les particuliers		37
2,165	3,956	5,266	98	346	75,775	Revenu de placement		38
104,322	265,073	285,404	390	1,586	3,173,119	Transferts versés par le fédérale		39
23,450	78,611	41,992	297	647	442,435	Transferts versés par le provinciale		40
						Autres		41
312,195	644,621	749,725	1,369	3,917	7,556,809	Recettes générales		42

TABLE 12. Economic Classification of Cross General Expenditure for the Year Ended December 31, 1970

No.			Nfld. ^P — T.-N. ^P	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
	FUNCTIONAL ANALYSIS	ECONOMIC ANALYSIS	thousands of dollars						
	Social Welfare:								
1	Aid to the Unemployed and Unemployable	Transfers to Persons	—	—	7,661	32	235	111,721	6,164
2	Debt Charges	Interest on the Public Debt.....	4,985	1,580	11,892	4,522	218,174	199,157	19,331
3	Provision for reserves	Other	395	263	2,375	81	5,572	37,039	4,576
4	Own enterprise contributions	Other	640	—	621	—	335	26,985	5,944
5	All Other Classifications	Goods and Services	16,575	20,243	198,069	44,167	1,902,500	3,045,510	300,341
6	Gross General Expenditure	Total	22,595	22,086	220,618	48,802	2,126,816	3,420,412	336,356

TABLE 13. Reconciliation of Cross General Revenue with Revenue on a National Accounts Basis 1970

No.		Total	System of National Accounts — Système des comptes nationaux	
			Indirect taxes — Impôts indirects	Other current transfers from persons — Autres transferts courants des particuliers
			millions of dollars — millions de dollars	
1	Gross general revenue (as per Table 11)	7,556	3,758	49
2	Add:			
	Transfers from other levels of government as per System of National Accounts.	3,189		
3	Other additions:			
	Adjustment to reflect investment income with System of National Accounts concepts.	5		
4	Interest on government held funds	27		
5	Interest on loans and advances	24		
6	Other	14	3	11
7	Total additions	3,259	3	11
8	Deduct:			
	Proceeds from sale of goods and services	388		
9	Other deductions:			
	Federal and Provincial government grants per Financial Management concepts	3,249		
10	Revenue not arising from production			
11	Other	54		
12	Total deductions	3,691		
13	Total revenue on a national accounts basis	7,124	3,761	60

(1) Includes 91 from Federal Government, 3,098 from Provincial Governments.

TABLE 14. Reconciliation of Cross General Expenditure with Current Expenditure on a National Accounts Basis 1970

No.		Total	System of National Accounts — Système des comptes nationaux	
			Purchases of goods and services — Achats de biens et services	Transfer payments to — Transferts versés aux Persons (1) — Particuliers (1)
			millions of dollars — millions de dollars	
1	Gross General Expenditure (as per Table 12)	8,033	7,135	782
2	Add:			
	Depreciation (Capital consumption allowance as per System of National Accounts).	500	500	
3	Other additions:			
	Utility debt charge interest (contra-interest on loans revenue)	24		24
4	Transfers to other levels of government	64		
5	Interfund transfers	88	88	
6	Other	3		3
7	Total additions	679	588	27
8	Deduct:			
	Proceeds from sales of goods and services	388	388	
9	Other deductions:			
	Capital expenditure per Financial Management concepts	1,546	1,546	
10	Other	117		1
11	Total deductions	2,051	1,934	1
12	Total current expenditure on a national accounts basis	6,661	5,789	808

(1) Includes 595 for interest on the public debt.

(2) Includes 20 for transfers to hospitals.

TABLEAU 12. Classement économique des dépenses générales brutes pour l'année terminée le 31 décembre 1970

Sask.	Alta. — Alb.	B.C. — C.-B.	Yukon	N.W.T. — T. N.-O.	Total		N°
thousands of dollars — milliers de dollars							
						ANALYSE PAR OBJET ÉCONOMIQUE	ANALYSE PAR FONCTION
1,159	8,708	75,740	—	—	211,420	Transferts aux particuliers	Bien-être social:
17,157	42,173	51,130	33	118	570,252	Transferts intérêt sur la dette publique	Aide aux chômeurs et aux inemployables
6,287	4,038	16,659	50	7	77,342	Autres	Service de la dette
1,292	2,912	154	5	—	38,888	Autres	Dotations aux réserves
279,399	661,132	661,766	1,910	3,479	7,135,091	Autres	Entreprises propres
						Biens et services	Toutes autres classifications
305,294	718,963	805,449	1,998	3,604	8,032,993	Total	Dépenses générales brutes

TABLEAU 13. Rapprochement des Recettes générales brutes avec les recettes sur la base de la comptabilité nationale, 1970

System of National Accounts — Système des comptes nationaux					
Transfers from levels of government (1) — Transferts des autres échelons de l'administration publique (1)	Investment income — Revenu de placements	Other — Autres			
millions of dollars — millions de dollars					
3,249	58		442	Recettes générales brutes (suivant le Tableau 11)	1
3,189				Ajouter:	
				Transferts provenant des autres échelons de l'administration publique d'après le système des comptes nationaux.	2
				Autres additions:	
	5			Ajustements destinés à aligner les revenus de placement sur les concepts des comptes nationaux.	3
	27			Intérêt des fonds gérés par l'administration	4
	24			Intérêt sur prêts et avances	5
				Autres	6
3,189	56			Total, additions	7
			388	Déduire:	
				Revenus provenant de la vente de biens et services	8
				Autres déductions:	
				Subventions des administrations fédérale et provinciales	9
				Recettes ne provenant pas de la production	10
			54	Autres	11
3,249			442	Total, déductions	12
3,189	114			Recettes totales d'après les comptes nationaux	13

(1) Inclus 91 du Gouvernement Fédéral, et 3,098 des Gouvernements Provincial.

TABLEAU 14. Rapprochement des dépenses générales brutes avec les dépenses courantes sur la base de la comptabilité nationale, 1970

System of National Accounts — Système des comptes nationaux					
Transfer payments to — Transferts versés aux					
Other levels of government (2) — Autres niveaux de l'administration publique (2)	Non-résidents	Other — Autres			
millions of dollars — millions de dollars					
			116	Dépenses générales brutes (suivant le Tableau 12)	1
				Ajouter:	
				Amortissement (provision pour consommation de capital d'après le système de la comptabilité nationale).	2
				Autres additions:	
				Intérêt du service de la dette des services publics (contre-partie de l'intérêt reçu sur des prêts).	3
64				Transferts à d'autres échelons de l'administration publique	4
				Transferts entre fonds	5
				Autres	6
64				Total, additions	7
				Déduire:	
				Revenus provenant de la vente de biens et services	8
				Autres déductions:	
				Dépenses d'investissement (selon la gestion financière)	9
			116	Autres	10
			116	Total, déductions	11
64				Dépenses courantes calculées sur la base des concepts des comptes nationaux.	12

(1) Dont 595 au titre de l'intérêt de la dette publique.

(2) Dont 20 au titre de transferts aux hôpitaux.

SECTION C

TABLE 15. Financial Assets, (1) by Province, 1970

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.(2)	Ont.	Man.
thousands of dollars — milliers de dollars								
1	Cash	1,961	392	20,672	2,954	58,734	105,160	48,518
2	Investments	2,429	6,554	6,709	6,699	77,325	456,847	32,344
3	Accounts receivable:							
4	Sundry (gross)	1,455	119	11,679	3,474	67,601	9,899	14,928
5	Due from federal government	147	—	1,031	9	7,903	12,024	1,037
6	Due from provincial governments	1,638	9	8,955	392	49,581	134,450	32,835
7	Due from special districts	—	—	13	—	—	—	—
8	Taxes receivable (gross)	4,599	1,693	18,652	—	136,685	133,692	42,245
9	Property acquired for taxes (gross)	—	2	610	—	1,165	—	—
10	Due from other boards and commissions	—	—	—	—	66,942(4)	—	—
11	Due from trust funds	—	—	—	—	—	—	4
12	Other assets	5,295	641	5,129	5,785	151,203	30,069	11,346
13	Total financial assets	17,524	9,410	73,450	19,313	617,139	882,141	183,257

(1) Interfund balances, inter-municipal accounts receivable eliminated.

(2) Data for Quebec schools not available.

(3) Territorial government.

(4) Amount recoverable from municipalities, other than City of Montreal, served by the Montreal Transportation Commission applicable to redemption of debt incurred for the construction and equipment of the Metro System — 66,942.

TABLE 16. Liabilities, (1) by Province, 1970

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.(2)	Ont.	Man.
thousands of dollars — milliers de dollars								
1	Bank overdrafts and temporary loans	19,540	1,375	37,919	9,233	181,661	226,108	57,534
2	Accounts payable:							
3	Sundry	4,545	332	13,026	2,989	91,548	133,965	15,310
4	Due to federal government	118	—	9	32	1,022	10,353	208
5	Due to provincial governments	795	—	1,216	—	14,358	2,924	569
6	Due to special districts	—	—	—	—	3,950	—	—
7	Debenture debt (gross)	25,554	17,104	176,709	66,522	2,365,543(4)	3,602,599	369,975
8	Other long-term indebtedness:							
9	Due to province	8,183	69	—	324	7,361	—	149
10	Due to federal government enterprises	5,404	192	—	2,494	—	—	—
11	Other	3,856	384	6,245	3,867	23,880	—	271
12	Due to other boards and commissions	—	—	—	—	—	—	—
13	Due to trust funds	—	—	246	4	—	—	273
14	Other liabilities	6,182	64	7,602	4,333	106,124(6)	47,072	17,011
15	Total liabilities	74,177	19,520	242,972	89,798	2,795,447	4,023,021	461,300

(1) Interfund balances, inter-municipal accounts payable eliminated.

(2) Data for Quebec schools not available.

(3) Territorial government.

(4) Includes 30,599 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

(5) Includes Treasury Bills 9,056.

(6) Includes 66,942. Same as footnote 4, Table 15, Quebec.

TABLEAU 15. Actif financier(1) par province, 1970

Sask.	Alta. Alb.	B.C. C.-B.	Sub-total(2) Total partiel(2)	Yukon	N.W.T. T. N.-O.	Total(2)		N°
thousands of dollars — milliers de dollars								
29,579	47,416	36,918	352,304	302	135	352,741	Encaisse	1
65,569	59 249	145 018	858,743	—	334	859,077	Placements	2
14,441	43,739	12,196	179,531	78	497	180,106	Comptes à recevoir:	3
325	1,640	1,370	25,486	7	36	25,529	Divers (montant brut)	4
10,113	9,533	12,978	260,484	46(3)	388(3)	260,918	De l'administration fédérale	5
—	—	—	13	—	—	13	Des administrations provinciales	6
31,646	41,330	12,979	423,521	114	197	423,832	Des districts spéciaux	7
5,602	3,484	1,435	12,298	—	74	12,372	Impôts à recevoir (montant brut)	8
—	—	—	66,942	—	—	66,942	Biens acquis en contrepartie d'impôts (montant brut) ..	9
68	4,480	272	4,824	—	—	4,824	Montants d'us par d'autres commissions et comités	10
34,885	64,127	21,963	330,443	4	323	330,770	Montants d'us par des fonds de fiducie	11
192,228	274,998	245,129	2,514,589	551	1,984	2,517,124	Autres éléments d'actif	12
							Total, actif financier	

(1) Après élimination des soldes entre fonds et des sommes à recevoir entre municipalités.

(2) Les données des écoles du Québec ne sont pas disponibles.

(3) Administration territoriale.

(4) Sommes à recouvrer auprès des municipalités (autres que la cité de Montréal) desservies par la Commission de transport de Montréal au titre du rachat de la dette contractée relativement à la construction et au matériel du métropolitain — 66,942.

TABLEAU 16. Passif(1) par province, 1970

Sask.	Alta. Alb.	B.C. C.-B.	Sub-total(2) Total partiel(2)	Yukon	N.W.T. T. N.-O.	Total(2)		N°
thousands of dollars — milliers de dollars								
15,151	20,229	28,212	596,962	18	803	597,783	Découverts bancaires et emprunts temporaires	1
18,983	38,256	15,400	334,354	158	600	335,112	Créanciers:	2
70	1,597	2,211	15,620	—	—	15,620	Divers	3
3,990	10,193	767	34,812	—	154(3)	34,966	Administration fédérale	4
142	—	—	4,092	—	—	4,092	Administrations provinciales	5
261,366	940,769(5)	840,896	8,667,037	1,267	2,642	8,670,946	Districts spéciaux	6
62	1,542	1,258	18,948	—	—	18,948	Dette obligataire non garantie (montant brut)	7
—	—	1,871	9,961	—	—	9,961	Autres dettes à long terme:	8
—	—	9,376	47,879	—	—	47,879	Envers les provinces	9
—	—	—	—	—	—	—	Envers des entreprises publiques fédérales	10
80	4,549	641	5,793	—	—	5,793	Autres	11
9,670	32,213	24,905	255,176	35	295	255,506	Dettes envers d'autres commissions et comités	12
309,514	1,049,348	925,537	9,990,634	1,478	4,494	9,996,606	Dettes envers des fonds de fiducie	13
							Autres éléments de passif	
							Total, passif	

(1) Après élimination des soldes entre fonds et des sommes à payer entre municipalités.

(2) Les données des écoles du Québec ne sont pas disponibles.

(3) Administration territoriale.

(4) Comprend 30,599 en obligations de la Commission de transport de Montréal garanties par la cité de Montréal.

(5) Comprend les bons du Trésor (9056).

(6) Y compris 66,942. Voir la note 4 au bas du Tableau 15 (Québec).

TABLE 17. Analysis of Debenture Debt, by Purpose and by Province, 1970

No.		Nfld. — T.-N.		P.E.I. — Î. P.-É.		N.S. — N.-É.		N.B. — N.-B.		Qué.		Ont.(1)		Man.	
		Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment
		thousands of dollars — milliers de dollars													
1	General	15,569	9,184	3,775	7,499	90,224	9,467	61,076 (2)	3,523	2,316,528 (3)	..	2,058,282 (4)	... (4)	97,120	89,228
2	Schools .....	...	...	1,723	3,905	72,920	3,060	—	—	(6)	(6)	1,544,317 (7)	...	125,655	7,497
3	Sub-totals ...	15,569	9,184	5,498	11,404	163,144	12,527	61,076	3,523	2,316,528	(6)	3,602,599	...	222,775	96,725
4	Utilities:														
	Electric light	248	—	202	—	1,038	—	1,145	733	18,416	...	...	...	2,063	31,983
5	and power.	...	...	—	—	—	—	—	—	...	...	...	...	—	—
	Gas supply	...	...	—	—	—	—	—	—	...	...	...	...	—	—
6	systems.	—	—	—	—	—	—	—	—	...	30,599	...	...	15,396	503
7	Transit systems	...	...	—	—	—	—	—	—	...	...	...	...	—	—
8	Telephone systems	...	...	—	—	—	—	—	—	...	...	...	...	—	—
9	Central heating	...	...	—	—	—	—	—	—	...	...	...	...	462	—
10	Ferries .....	...	...	—	—	—	—	—	—	...	...	...	...	—	—
11	Airports .....	...	...	—	—	—	—	—	—	...	...	...	...	—	—
12	Housing .....	...	...	—	—	—	—	45	—	...	...	...	...	—	—
13	Parking autho- rities.	...	...	—	—	—	—	—	—	...	...	...	...	—	—
14	Other	155	398	—	—	—	—	—	—	...	...	...	...	68	—
15	Sub-totals ...	403	398	202	—	1,038	—	1,190	733	18,416	30,599	...	...	17,989	32,486
16	Unclassified	—	—	—	—	—	—	—	—	—	—	—	—	—	—
16	Total debenture debt.	15,972	9,582	5,700	11,404	164,182	12,527	62,266	4,256	2,334,944	30,599	3,602,599	...	240,764	129,211

- (1) General Includes other long term debt due to Ontario Water Resources Commission.
(2) Includes some electric light for City of Moncton.
(3) Includes an unidentifiable amount of sinking fund.
(4) General includes utilities.
(5) Whitehorse only.
(6) Data for Quebec schools not available.
(7) Includes Roman Catholic separate schools and public schools in unorganized areas.

TABLE 18. Changes in Gross Debenture Debt during 1970

No.		Nfld. — T.-N.		P.E.I. — Î. P.-É.		N.S. — N.-É.		N.B. — N.-B.		Qué.(1)		Ont.		Man.	
		Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment
		thousands of dollars — milliers de dollars													
1	Gross debentured debt as at December 31, 1969	25,554	17,159	157,627	64,009	2,327,203	3,420,713	330,300							
2	Debentures sold during 1970 .....	..	772	30,013	6,633	217,407	379,625	60,242							
3	Debentures retired during 1970 .....	..	827	10,931	4,120	179,067	197,739	20,567							
4	Gross debenture debt as at December 31, 1970	25,554	17,104	176,709	66,522	2,365,543	3,602,599	369,975							

- (1) Data for Quebec schools not available.

TABLE 19. Analysis of Debenture Debt classified by Place of Payment and by Province, 1970

No.	Payable in	Nfld. — T.-N.		P.E.I. — Î. P.-É.		N.S. — N.-É.		N.B. — N.-B.		Qué.(1)		Ont.		Man.	
		Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment
		thousands of dollars — milliers de dollars													
1	Canada only	23,216	17,104	173,309	66,522	1,868,774	3,602,599 (2)	308,162							
2	England only	—	—	—	—	3,258	—	—							
3	England and Canada	—	—	—	—	296	—	—							
4	U.S.A. only	2,338	—	2,325	—	446,340	—	55,139							
5	U.S.A. and Canada	—	—	1,075	—	8,687	—	—							
6	England, U.S.A. and Canada	—	—	—	—	9,600	—	—							
7	Switzerland and Germany	—	—	—	—	28,588	—	6,674 (3)							
8	Total	25,554	17,104	176,709	66,522	2,365,543	3,602,599	369,975							

- (1) Data for Quebec schools not available.
(2) Includes an unidentifiable amount payable in U.S.A.
(3) Includes 6,674 payable in Germany only.

TABLEAU 17. Analyse de la dette obligataire non garantie par destination et par province, 1970

Sask.		Alta. — Alb.		B.C. — C.-B.		Sub-total serial and sinking fund Total partiel séries d'éché- ances et fonds d'amortisse- ment	Yukon		N.W.T. — T. N.-O.		Total sérieal and sinking fund — Total séries d'éché- ances et fonds d'amortisse- ment		No
Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment		Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment			
thousands of dollars — milliers de dollars													
105,992	70,050	465,453	6,517	269,557	196,755	5,875,799	1,267(5)	—	2,002	—	5,879,068	Emploi général	1
71,376(3)	12,081	335,004(3)	—	372,959	—	2,550,497(6)	...	...	640	...	2,551,137(6)	Écoles	2
177,368	82,131	800,457	6,517	642,516	196,755	8,426,296(6)	1,267	—	2,642	—	8,430,205(6)	Total partiel	3
56	—	54,119	1,050	1,536	—	112,589	...	...	...	...	112,589	Services publics: Éclairage et énergie électriques	4
—	—	2,436	—	—	—	2,436	...	...	...	...	2,436	Réseaux de distribution de gaz	5
499	1,312	10,565	—	—	—	58,874	...	...	...	...	58,874	Réseaux de transports	6
—	—	46,936	1,900	89	—	48,925	...	...	...	...	48,925	Réseaux téléphoniques	7
—	—	—	—	—	—	462	...	...	...	...	462	Chauffage central	8
—	—	—	—	—	—	—	...	...	...	...	—	Services de traversiers	9
—	—	134	—	—	—	134	...	...	...	...	134	Aéroports	10
—	—	—	—	—	—	45	...	...	...	...	45	Logement	11
—	—	—	—	—	—	—	...	...	...	...	—	Stationnement	12
—	—	16,655	—	—	—	17,276	...	...	...	...	17,276	Autres	13
555	1,312	130,845	2,950	1,625	—	240,741	...	...	—	—	240,741	Total partiel	14
—	—	—	—	—	—	—	—	—	—	—	—	Non précisé	15
177,923	83,443	931,302	9,467	644,141	196,755	8,667,037	1,267	—	2,642	—	8,670,946	Total, dette obligataire non garantie.	16

(1) "Emploi général" comprend d'autres créances à long terme relativement à la Ontario Water Resources Commission.

(2) Comprend une partie de l'éclairage de la ville de Moncton.

(3) Comprend une partie indéterminée du fonds d'amortissement.

(4) L'emploi général comprend les services publics.

(5) Whitehorse seulement.

(6) Les données des écoles du Québec ne sont pas disponibles.

(7) Comprend les écoles catholiques séparées et les écoles publiques des régions non municipalisées.

TABLEAU 18. Variation de la dette obligataire brute non garantie en 1970

Sask.	Alta.	B.C.	Sub-total(1)	Yukon	N.W.T.	Total(1)		No
— Alb.	— C.-B.	— Total partiel(1)	Yukon	— T. N.-O.	— Total(1)			
thousands of dollars — milliers de dollars								
271,797	858,086	777,091	8,249,539	791	~ 1,513	8,251,843	Dette obligataire brute non garantie au 31 décembre 1969.	1
5,141	136,099	109,950	945,882	509	1,253	947,644	Vente d'obligations non garanties en 1970	2
15,572	53,416	46,145	528,384	33	124	528,541	Remboursement d'obligations non garanties en 1970	3
261,366	940,769	840,896	8,667,037	1,267	2,642	8,670,946	Dette obligataire brute non garantie au 31 décembre 1970.	4

(1) Les données des écoles du Québec ne sont pas disponibles.

TABLEAU 19. Analyse de la dette obligataire non garantie selon le lieu de remboursement, par province, 1970

Sask.	Alta.	B.C.	Sub-total(1)	Yukon	N.W.T.	Total(1)	Lieu de remboursement	No
— Alb.	— C.-B.	— Total partiel(1)	Yukon	— T. N.-O.	— Total(1)			
thousands of dollars — milliers de dollars								
239,337	885,216	631,924	7,816,163	1,267	2,642	7,820,072	Exclusivement au Canada	1
—	—	515	3,773	—	—	3,773	Exclusivement en Angleterre	2
—	—	—	296	—	—	296	Au Canada et en Angleterre	3
22,029	55,553	199,029	782,753	—	—	782,753	Exclusivement aux États-Unis	4
—	—	8,913	18,675	—	—	18,675	Aux États-Unis et au Canada	5
—	—	515	10,115	—	—	10,115	En Angleterre, aux États-Unis et au Canada	6
—	—	—	35,262	—	—	35,262	En Suisse et en Allemagne	7
261,366	940,769	840,896	8,667,037	1,267	2,642	8,670,946	Total	8

(1) Les données des écoles du Québec ne sont pas disponibles.

(2) Comprend un montant indéterminé payable aux États-Unis.

(3) Comprend une somme de 6,674 payable uniquement en Allemagne.

TABLE 20. Direct Debt, by Province as at Fiscal Year End December 31, 1970

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.(1)	Ont.	Man.
		thousands of dollars — milliers de dollars						
	<u>Direct debt</u>							
1	Debenture debt	25,554	17,104	176,709	66,522	2,365,543	3,602,599(2)	369,975
2	Deduct sinking funds	141	4,176	4,805	2,487	6,900	417,364	37,982
3	Item 1 less item 2	25,413	12,928	171,904	64,035	2,358,643	3,185,235	331,993
4	Temporary loans and overdrafts	19,540	1,375	37,919	9,233	181,661	226,108	57,534
5	Accounts and other payables	22,901	977	20,496	9,706	142,119	147,242	16,507
6	Other liabilities	6,182	64	7,602	4,333	106,124	47,072	17,011
7	Total direct debt less sinking fund	74,036	15,344	237,921	87,307	2,788,547	3,605,657	423,045

(1) Data for Quebec schools not available. Includes 30,599 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

(2) Includes other long term debt due to Ontario Water Resources Commission.

TABLE 21. Trust and Agency Funds, (1) by Province, 1970

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Que.	Ont.	Man.
		thousands of dollars — milliers de dollars						
	<u>Assets</u>							
1	Cash .....	..	32	—	545	..	..	1,801
2	Investments .....	..	535	17,601	8,807	..	..	100,194
3	Due from other funds .....	..	—	246	4	..	..	273
4	Other assets .....	..	3	375	181	..	..	4,690
5	Total assets .....	..	570	18,222	9,537	..	..	106,958
	<u>Liabilities</u>							
6	Accounts payable .....	..	—	—	—	..	..	188
7	Due to other funds .....	..	—	—	—	..	..	4
8	Other liabilities .....	..	—	—	414	..	..	—
9	Trust and agency fund balances .....	..	570	18,222	9,123	..	..	106,766
10	Total liabilities .....	..	570	18,222	9,537	..	..	106,958

(1) Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of financial assets and liabilities, Tables 15 and 16, and are presented here for additional information only.
See commentary on page 10.

TABLEAU 20. Dette directe par province au 31 décembre de l'année financière 1970

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub-total(1) — Total partiel(1)	Yukon	N.W.T. — T. N.-O.	Total(1)		No
thousands of dollars — milliers de dollars								
							<u>Dette directe</u>	
261,366	940,769	840,896	8,667,037	1,267	2,642	8,670,946	Dette obligataire non garantie	1
32,635	6,598	73,703	586,791	—	—	586,791	Moins: fonds d'amortissement	2
228,731	934,171	767,193	8,080,246	1,267	2,642	8,084,155	Poste 1 moins poste 2	3
15,151	20,229	28,212	596,962	18	803	597,783	Emprunts temporaires et découverts bancaires	4
23,247	51,588	30,883	465,666	158	754	466,578	Comptes à payer et autres créanciers	5
9,670	32,213	24,905	255,176	35	295	255,506	Autres éléments de passif	6
276,799	1,038,201	851,193	9,398,050	1,478	4,494	9,404,022	Total, dette directe, moins fonds d'amortissement	7

(1) Les données des écoles du Québec ne sont pas disponibles. Comprend 30,599 en obligations de la Commission de transport de Montréal garanties par la cité de Montréal.

(2) Comprend d'autres créances à long terme relativement à la Ontario Water Resources Commission.

TABLEAU 21. Fonds(1) d'agences et de fiducie, par province, 1970

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub-total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		No
thousands of dollars — milliers de dollars								
							<u>Actif</u>	
269	275	2,020	4,942	—	—	4,942	Encaisse	1
25,403	64,799	4,042	221,381	—	—	221,381	Placements	2
80	4,549	641	5,793	—	—	5,793	Montants dus par d'autres fonds	3
1,111	4,529	319	11,208	—	—	11,208	Autres éléments d'actif	4
26,863	74,152	7,022	243,324	—	—	243,324	Actif total	5
							<u>Passif</u>	
30	435	—	653	—	—	653	Comptes à payer	6
68	4,480	273	4,825	—	—	4,825	Montants dus à d'autres fonds	7
2	583	15	1,014	—	—	1,014	Autres éléments de passif	8
26,763	68,654	6,734	236,832	—	—	236,832	Solde des fonds d'agence et de fiducie	9
26,863	74,152	7,022	243,324	—	—	243,324	Passif total	10

(1) Lorsque l'actif et le passif de fonds de fiducie et d'agences ont fait l'objet d'une déclaration distincte, ils n'ont pas été pris en compte dans les états d'actif et de passif financiers aux Tableaux 15 et 16 et ne sont présentés ici qu'à titre de données complémentaires.
Voir le commentaire à la page 10.

PUBLICATIONS DE LA DIVISION DES FINANCES PUBLIQUES

Catalogue

Statistique réunie des administrations

- 68-201F Principaux impôts et taux d'imposition, administrations publiques fédérale, provinciales et municipales, A., F. et Angl.
68-202 Finances des administrations, publiques consolidées-fédérale, provinciales et locales, A., Bil.
68-502 *Comparative Statistics of Public Finance, 1956 to 1960*, HS., Angl.
68-506F Le système canadien des statistiques de la gestion financière, des administrations publique HS., F. et Angl.

Statistique de l'administration publique fédérale

- 68-211 Finances de l'administration publique fédérale, A., Bil.
61-203 Finances des entreprises publiques fédérales, A., Bil.
72-004 L'emploi dans l'administration publique fédérale, T., Bil.
72-205 L'emploi dans l'administration publique fédérale dans les régions métropolitaines, A., Bil.

Statistique des administrations publiques provinciales

- 68-205 Finances des administrations publiques provinciales — Revenus et dépenses (Prévisions), A., Bil.
68-207 Finances des administrations publiques provinciales — Revenus et dépenses, A., Bil.
68-209 Finances des administrations publiques provinciales — Actif, passif et sources et utilisations des fonds, A., Bil.
61-204 Finances des entreprises publiques provinciales, A., Bil.
63-202 Le contrôle et la vente des boissons alcooliques au Canada, A., Bil.
72-007 L'emploi dans les administrations publiques provinciales, T., Bil.
68-504 *A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960*, HS., Angl.

Statistique des administrations publiques locales

- 68-203F Finances des administrations publiques locales — Revenus et dépenses — Chiffres préliminaires et estimations, A., F. et Angl.
68-204 Finances des administrations publiques locales, A., Bil.
72-009 L'emploi dans les administrations locales, T., Bil.
68-505 *A Review of Conferences on Municipal Finance Statistics, 1937-66*, HS., Angl.
72-505 L'emploi dans les administrations municipales, 1961-1966, HS., Bil.

Système d'information financière à l'usage des corporations municipales:

- 12-532F Volume I. Introduction générale, HS., F. et Angl.
12-533F Volume II. Les systèmes de classification, HS., F. et Angl.
12-534F Supplément du Volume II. États simulés (pro-forma), HS., F. et Angl.

T. — Trimestriel A. — Annuel HS. — Hors série F. — Français Angl. — Anglais Bil. — Bilingue

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PUBLICATIONS OF THE PUBLIC FINANCE DIVISION

Catalogue

Consolidated Government Statistics

- 68-201 Principal Taxes and Rates – Federal, Provincial and Local Governments, A., E. and F.
- 68-202 Consolidated Government Finance – Federal, Provincial and Local Governments, A., Bil.
- 68-502 Comparative Statistics of Public Finance, 1956 to 1960, O., E.
- 68-506 The Canadian System of Government Financial Management Statistics, O., E. and F.

Federal Government Statistics

- 68-211 Federal Government Finance, A., Bil.
- 61-203 Federal Government Enterprise Finance, A., Bil.
- 72-004 Federal Government Employment, Q., Bil.
- 72-205 Federal Government Employment in Metropolitan Areas, A., Bil.

Provincial Government Statistics

- 68-205 Provincial Government Finance – Revenue and Expenditure (Estimates), A., Bil.
- 68-207 Provincial Government Finance – Revenue and Expenditure, A., Bil.
- 68-209 Provincial Government Finance – Assets, Liabilities and Sources and Uses of Funds, A., Bil.
- 61-204 Provincial Government Enterprise Finance, A., Bil.
- 63-202 The Control and Sale of Alcoholic Beverages in Canada, A., Bil.
- 72-007 Provincial Government Employment, Q., Bil.
- 68-504 A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960, O., E.

Local Government Statistics

- 68-203 Local Government Finance – Revenue and Expenditure – Preliminary and Estimates, A., E. and F.
- 68-204 Local Government Finance, A., Bil.
- 72-009 Local Government Employment, Q., Bil.
- 68-505 A Review of Conferences on Municipal Finance Statistics, 1937-66, O., E.
- 72-505 Municipal Government Employment, 1961-1966, O., Bil.

A Financial Information System for Municipalities:

- 12-532 Volume I. General Introduction, O., E. and F.
- 12-533 Volume II. The Classification Systems, O., E. and F.
- 12-534 Supplement to Volume II. Pro Forma Statements, O., E. and F.

Q. – Quarterly A. – Annual O. – Occasional E. – English F. – French Bil. – Bilingual

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Local government finance

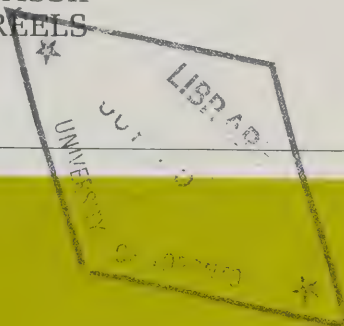
REVENUE AND EXPENDITURE
ASSETS AND LIABILITIES
ACTUAL

1971

Finances des administrations publiques locales

RECETTES ET DÉPENSES
ACTIF ET PASSIF
CHIFFRES REELS

1971



Canada



STATISTICS CANADA — STATISTIQUE CANADA

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Local Government Section — Section des administrations locales

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SYMBOLS

The following standard symbols are used in Statistics Canada publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

NOTE

In this publication the terms "province" and "provincial" include "territory" and "territorial" unless the sense clearly indicates otherwise.

SIGNES CONVENTIONNELS

Les signes conventionnels suivants sont employés uniformément dans les publications de Statistique Canada:

- .. nombre indisponibles.
- ... n'ayant pas lieu de figurer.
- néant ou zéro.
- nombres infimes.
- p nombres provisoires.
- r nombres rectifiés.

NOTA

Dans la présente publication, les mots "province" et "provincial" englobent également les notions de "territoire" et de "territorial", sauf exception évidente.

GENERAL COMMENTS

1. Coverage

The current publication incorporated the concepts and classifications of revenue and expenditure as described in "the Canadian System of Government Financial Management Statistics", publication 68-506. Local government and local government financing is based on the regulations as set out in "A Financial Information System for Municipalities", Catalogue 12-532, 12-533 and 12-534. This latter publication which resulted from the work of the Eight Federal Provincial Conference on Municipal Finance Statistics was issued by Statistics Canada late in 1970 and replaces the Municipal Finance Reporting Manual Catalogue 12-507 which formed the basis for the previous editions of the current publication.

Over the years in which these reports have been issued a multitude of changes in the roles assigned to local governments have taken place, as well as in concepts and classifications governing their financial reporting and in their ability to report on their financial transactions.

These developments have been reflected in the series of publications as they occurred. Some of the more important changes have been as follows:

1966 - Rearrangement of items to show revenue from own sources and cost of services provided was introduced. Revenue and expenditure formerly presented on a current and a general basis were now shown on a "gross basis".

1967 - Financial statistics on school boards were included in their entirety, whereas in prior years they were included only to the extent of their financing by municipalities. Waterworks were included for the first time as an integral part of the general services provided by local government. The "Functional-economic cross classification of gross expenditure" was presented for local government for the first time. In New Brunswick, responsibilities relating to tax collections, justice, education, health, social welfare, assessments and elections were transferred to the province as of January 1, 1967.

1968 - Capital expenditures of municipally owned hospitals were added as a first stage in measuring hospital costs. The Government of Ontario assumed the full cost of the administration of justice relieving the municipalities of expenditure under this function, except for the repair and maintenance of related fixed assets.

1969 - Economic classification of gross general revenue at the Canada total was presented for the first time together with the reconciliation of gross general revenue and gross general expenditure on a Financial Management basis with total revenue and current expenditure on a National Accounts basis.

1970 - Economic Classification of gross general revenue was presented by province as well as by Canada total. The reconciliation of Gross General Revenue on a Financial Management basis with total revenue on a National Accounts basis, as well as the similar reconciliation of Gross General Expenditure were presented in a standard format which was comparable to that presented in Provincial Government Finance, - Revenue and Expenditure, and Federal Government Finance, - Revenue and Expenditure statistics.

REMARQUES D'ORDRE GÉNÉRAL

1. Champ d'application

La publication régulière incorporait les concepts et les classifications des recettes et des dépenses selon la description présentée dans "Le système canadien des statistiques de la gestion financière des administrations publiques", numéro de publication 68-506F. Les administrations publiques locales et leurs finances se fondent sur les règlements décrits dans le "Système d'information financière à l'usage des corporations municipales", numéros 12-532F, 12-533F et 12-534F au catalogue. Le dernier numéro, qui est le fruit des travaux de la Huitième conférence fédérale-provinciale sur la statistique financière des municipalités, a été publié par Statistique Canada vers la fin de 1970 et il remplace le Manuel de déclaration des finances municipales, numéro 12-507F au catalogue, qui servait de cadre aux précédentes éditions de la publication régulière.

Au cours des années de parution de la présente publication, la place et le rôle des administrations locales ont évolué de façon considérable, ainsi que les concepts et classifications utilisés dans leurs déclarations financières et leur capacité à déclarer leurs opérations financières.

Ces changements ont été introduits dans la présente série au fur et à mesure qu'ils se produisaient. Voici quelques exemples des changements les plus importants:

1966 - On a réorganisé les rubriques de manière à indiquer les recettes de sources propres et le coût des services fournis. La présentation des recettes et des dépenses, établie autrefois sur une base courante et générale, se fait désormais sur une "base brute".

1967 - La statistique financière des conseils scolaires a été prise en compte intégralement, alors que les années précédentes les données figuraient uniquement dans la mesure où ces conseils étaient financés par les municipalités. Le service des eaux a figuré pour la première fois comme partie intégrante des services généraux fournis par les administrations locales. La "classification fonctionnelle des dépenses brutes" des administrations locales est présentée pour la première fois. Au Nouveau-Brunswick, la levée d'impôts, la justice, l'éducation, la santé, le bien-être social, les évaluations et les affaires électorales relèvent de la compétence provinciale depuis le 1^{er} janvier 1967.

1968 - Les dépenses d'investissements des hôpitaux municipaux ont été ajoutées comme un premier pas vers la mesure des coûts de cette activité. Le gouvernement de l'Ontario assume tous les coûts d'administration de la justice, prenant ainsi à son compte les dépenses des municipalités dans ce domaine, sauf en ce qui concerne la réparation et l'entretien des immobilisations correspondantes.

1969 - Le classement économique des recettes totales brutes du Canada a été présenté pour la première fois sous la forme du rapprochement des recettes et des dépenses générales brutes sur la base de la gestion financière avec les recettes et les dépenses courantes totales sur la base des comptes nationaux.

1970 - La classification économique des recettes générales brutes est présentée par province et pour l'ensemble du Canada. Le rapprochement des recettes générales brutes sur la base de la gestion financière avec les recettes totales sur la base des comptes nationaux ainsi qu'un rapprochement analogue des dépenses générales brutes ont été présentés en format normalisé, comparable à celui des publications Finances des administrations publiques provinciales, recettes et dépenses et Finances de l'administration publique fédérale, recettes et dépenses.

1971 — Current revenue and expenditure of local government hospitals are introduced for the first time. "Sales of goods and services — other" includes revenue received directly from patients, other than that paid through the provincial hospital insurance plans which is treated as provincial specific purpose transfers. Expenditures of these hospitals are recorded under hospital care.

Due to the improved analysis, revenue received from recreation commissions for services provided is also recorded under "Sales of goods and services — other".

In Quebec, sales and services for water, formerly included in special assessments are now included in "Sales of goods and services — water" again as a result of improved information.

Prince Edward Island, Nova Scotia, Quebec, Manitoba and British Columbia provide specific purpose transfers to local school boards to assist local governments to make payments of principal and interest on debt incurred for school purposes. Previously these transfers were classified as "specific purpose transfers for education". Improvements in the availability of data have made it possible to segregate the portion of such a transfer relative to principal repayment from the portion relative to interest payments. The portion relative to principal repayment has been classified "specific purpose transfers" for education, and the portion relative to interest payments has been classified "specific purpose transfers" for fiscal services.

The classification systems incorporated in "A Financial Information System for Municipalities" and "The Canadian System of Government Financial Management Statistics", show many differences from those in the earlier manual and the reader is advised to consult both publications to become fully aware of the nature and extent of these changes since it is impractical to describe them in detail here.

It is recognized that the discontinuities mentioned above preclude the use of data in this publication, for the construction and analysis of time series of local government data. There are indications that the period of rapid change and development is passing and the Public Finance Division is planning to revise all financial statistics for all levels of government for the past decade to conform with current concepts, classifications and coverage. However, the revision process itself is likely to be a lengthy exercise; several years are likely to pass, therefore, before revised data can be made available in a consistent form and measuring the same elements of local government in a time series.

2. Concepts

(a) Financial Management

The statistics in this publication are presented on the financial management basis. Revenue, assets and liabilities are classified by type while expenditures are classified by function, i.e., in terms of the services provided. Source data, particularly revenue and expenditure, classified on an administrative or organizational base, have been reclassified in accordance with financial management concepts.

(b) General Revenue and Expenditure

Revenue and expenditure statistics are presented on a gross basis. This requires the consolidation of financial data from the various separate funds which make up local government accounting systems. A second major difference between these statistics and the

1971 — Les recettes et les dépenses courantes des hôpitaux relevant des administrations locales figurent pour la première fois. "Les ventes de biens et services — autres" comprennent les recettes reçues directement des malades qui ne sont pas au titre des régimes d'assurance-maladie provinciaux et qui sont considérées comme des transferts provinciaux à usage précis. Les dépenses de ces hôpitaux figurent sous la rubrique consacrée aux soins hospitaliers.

En raison d'une meilleure analyse, les recettes perçues par les organismes récréatifs pour services rendus sont également prises en compte dans la rubrique "Ventes de biens et services — autres".

Au Québec, les ventes d'eau et les services des eaux qui faisaient autrefois l'objet d'estimations spéciales figurent maintenant sous "Ventes de biens et services — autres", là encore en raison de l'amélioration des données.

L'Île-du-Prince-Édouard, la Nouvelle-Écosse, le Québec, le Manitoba et la Colombie-Britannique fournissent des transferts spéciaux aux conseils scolaires locaux pour aider les administrations locales à rembourser le principal et les intérêts des dettes contractées à des fins scolaires. Auparavant, ces transferts étaient classés comme "transferts à usage précis" au chapitre de l'éducation. Les données étant plus facilement disponibles, on a pu séparer la partie de ce genre de transfert relative au remboursement du principal de celle concernant le remboursement de l'intérêt. La partie concernant le remboursement du principal a été classée comme "transferts à usage précis" dans le domaine de l'éducation et la partie relative aux remboursements de l'intérêt, comme "transferts à usage précis" dans le domaine des services fiscaux.

Les systèmes de classification présentés dans le "Système d'information financière à l'usage des corporations municipales" et "Le système canadien des statistiques de la gestion financière des administrations publiques" diffèrent beaucoup de ceux figurant dans l'ancien manuel, et il est conseillé aux lecteurs de consulter les deux publications afin d'être bien au courant de la nature et de l'étendue de ces changements, car il est impossible de les décrire en détail ici.

Naturellement, les solutions de continuité mentionnées précédemment empêchent l'utilisation des données de la présente publication pour la construction et l'analyse de séries chronologiques portant sur les données des administrations publiques locales. Il semble que nous traversons actuellement une période de changements rapides; aussi la Division des finances publiques envisage-t-elle la révision de toutes les statistiques financières à tous les niveaux d'administration pour les dix dernières années afin de les aligner sur les concepts, la classification et le champ d'observation actuels. Cependant, la révision elle-même sera sûrement un travail de longue haleine; il faudra attendre plusieurs années avant que les données révisées ne soient disponibles sous forme cohérente et qu'elles mesurent les mêmes éléments des administrations locales dans une série chronologique.

2. Concepts

(a) Gestion financière

La statistique publiée ici est présentée sur la base de la gestion financière. Les recettes, l'actif et le passif sont classées par genre alors que les dépenses sont classées par fonction, c'est-à-dire selon les services auxquels elles sont destinées. Les données de base, et en particulier les recettes et les dépenses, qui étaient classées sur une base administrative ou organisationnelle, ont été reclassées selon les concepts de la gestion financière.

(b) Recettes et dépenses générales

La statistique des recettes et des dépenses est présentée en chiffres bruts. Les données financières tirées des différents fonds séparés qui composent le système de comptabilité des administrations locales doivent donc être consolidées. Une deuxième différence d'importance entre ces statis-

accounting concepts and systems of local government lies in the treatment accorded the purchase of fixed assets where this purchase is wholly or partially financed by incurring long term indebtedness. In these statistics total outlays to acquire fixed assets are reflected at the time of acquisition; repayment of the principal is eliminated from expenditure and is reflected in the balance sheet instead. This is practically the reverse of local government accounting procedures where those portions of the outlays to acquire fixed assets which are financed through long term indebtedness are only recognized at the time of repayment.

It must be emphasized, in consequence, that differences shown in these statistics between general revenue and general expenditures bear no relationship to budgetary surpluses or deficits shown in individual local government financial statements.

3. Economic Classification

Table 11. — Economic Classification of General Revenue — This table shows the items of revenue source classified by major economic object categories.

Table 12. — Economic Classification of Expenditure. This table classifies expenditure both by function i.e. in accordance with financial management concepts, and by object, i.e. in accordance with economic analysis concepts used in the system of National Accounts, at the provincial and territorial level together with the all-Canada total.

Table 13. — Reconciliation of General Revenues on a Financial Management Basis with Total Revenue on a National Accounts Basis. Information respecting both the Financial Management measure of general revenue and the National Accounts measurement of total revenue is applicable to the calendar year; therefore, there is no need for adjustment to reconcile between fiscal and calendar year data as is the case with the federal and provincial series. Other than the need to account for differences in the quality of the data used to compile each respective series, due to the fact that each was compiled at a different time, the remaining adjustments are as follows:

- (a) Transfers from other levels of government as per system of National Accounts. For purposes of the financial management series, data on transfers received from other levels of government are, to the fullest possible extent, those reported by the receiving government, but, for national income and expenditure purposes, corresponding data of the paying government are used. Accordingly, to reconcile the two sets of data, the relevant financial management data must be replaced by the corresponding information reported by the paying government.
- (b) Interest on government held funds provides for the inclusion of interest income of sinking funds which is excluded from the financial management series by concept.
- (c) Interest on loans and advances represents interest income arising from debentures issued by municipalities on behalf of their own enterprises. Within the economic measurement this recovery results in a contra addition to "interest on the public debt" to show the final expenditure as that of local government general as opposed to local government enterprises.
- (d) Proceeds from sales of goods and services represents revenue which is deducted from total revenue as well as from "expenditures on goods and services", because this amount represents "intermediate" as opposed to "final" transactions; it is therefore deleted from the government sector compilation of the National Accounts.

tiques et les principes comptables des administrations locales réside dans le traitement accordé à l'achat des immobilisations lorsque cet achat est financé, en partie ou totalement, par une dette à long terme. Dans ces statistiques, les coûts totaux des immobilisations sont inscrits lors de l'acquisition de ces dernières et le remboursement du principal de toute dette à long terme contractée pour financer de tels éléments d'actif est éliminé des dépenses pour être reporté dans le bilan. Cette pratique va presque à l'encontre des méthodes comptables des administrations locales, où la part des coûts d'acquisition des immobilisations qui fait l'objet d'un financement par des dettes à long terme n'est prise en compte comme telle qu'au moment du remboursement.

Il faut bien comprendre que les différences présentées ici entre les recettes et les dépenses générales n'ont aucune relations avec les excédents ou les déficits budgétaires indiqués dans les états financiers des administrations locales.

3. Classement économique

Tableau 11. — Classement économique des recettes générales — Ce tableau présente les postes de recettes par source et par grandes catégories objectives économiques.

Tableau 12. — Classement économique des dépenses générales — Dans ce tableau, on a classé les dépenses par fonction (selon les principes de gestion financière) et par objet (selon les principes d'analyse par objet économique utilisés dans les comptes nationaux tant au niveau provincial et territorial que national).

Tableau 13. — Rapprochement entre les recettes générales sur la base de la gestion financière et les recettes totales sur la base de la comptabilité nationale. Les chiffres obtenus par l'une ou l'autre de ces méthodes se rapportent tous à l'année civile; il n'y a donc pas lieu de procéder à des ajustements pour rapprocher les chiffres de l'année financière et ceux de l'année civile comme c'est le cas dans les séries financières des administrations fédérale et provinciales. Hors le fait qu'il faut tenir compte des différences dans la qualité, chacune a été préparée à un moment différent, les ajustements qui restent à faire sont les suivants:

- (a) Transferts en provenance d'autres niveaux d'administration selon la comptabilité nationale. Dans le cadre de la série de la gestion financière, les données sur ces transferts sont dans toute la mesure du possible celles qui sont déclarées par l'administration bénéficiaire, mais dans les comptes nationaux des revenus et dépenses on utilise les données correspondantes de l'administration donatrice. Par conséquent, pour rapprocher les deux ensembles de données, il importe de remplacer les données applicables de la gestion financière par les chiffres correspondants produits par l'administration donatrice.
- (b) Intérêt sur les fonds détenus par l'administration. Revenu de l'intérêt des fonds d'amortissement qui est, pour des raisons d'ordre méthodologique, exclus de la série de la gestion financière.
- (c) Intérêt sur les emprunts et les avances. Revenu de l'intérêt provenant des obligations non garanties émises par les municipalités au nom de leurs propres entreprises. Dans l'analyse économique, ce recouvrement se traduit par une écriture à un poste de contre-partie ("intérêt sur la dette publique") destiné à mettre en évidence les dépenses finales en tant que dépenses des administrations locales et non des entreprises des administrations locales.
- (d) Produit de la vente de biens et services. Recettes déduites des recettes totales et des "dépenses en biens et services"; en effet, ce montant rend compte de transactions "intermédiaires" et non de transactions "finales". On a donc exclu ces recettes de la partie des comptes nationaux sortant sur les administrations publiques.

Table 14. — Reconciliation of General Expenditure on a financial management basis with Current expenditure on a National Accounts Basis — As noted in the comments respecting Table 13 above, the reconciliation adjustments which warrant supplementary explanation are as follows:

- (a) Depreciation. — In the System of National Accounts depreciation is included in arriving at a measurement of current expenditures on goods and services, with a contra adjustment to surplus for capital consumption allowances. The capital expenditures adjusted to the economic concepts are reported separately in the System of National Accounts as gross fixed capital formation.
- (b) Transfers to other levels of government are not identifiable in the Financial management compilation, but are assumed to be a component of capital expenditures. Because the Financial management capital expenditure measurement is replaced by the "gross fixed capital formation" measurement (which excludes inter-governmental transfers) in the National Accounts compilation, the addition of transfers to provincial and territorial governments is required, and the amounts shown as revenue of the receiving government are used.
- (c) Capital expenditure. — The reconciliation is to the item current expenditure on a national accounts basis. However total general expenditure in the financial management series includes capital expenditure. It is therefore necessary to remove capital expenditure from the financial management presentation to arrive at current expenditure.

OTHER COMMENTS

Specific comments on the revenue and expenditure coverage within each province follow:

Newfoundland. — Current revenue and expenditure are taken from the 1971 preliminary revenue and expenditure publication. Capital expenditures for municipalities are based on estimates provided by the capital and repair expenditure survey of Statistics Canada.

The costs of police, health and social welfare services are borne by the provincial government except for minor amounts in some municipalities.

Included in these statistics are the taxes levied and collected by the local tax area authorities. These taxes are distributed to the denominational school boards where such areas are established. Other school boards receive the whole of their funds from the provincial government, except for school fees and voluntary contributions, and are therefore specifically excluded from government.

Prince Edward Island. — Revenue and expenditure of cities, towns and villages are obtained from the annual report of the Department of Community Services. School levies and provincial capital grants for education are obtained from the Department of Education report and the Provincial Public Accounts. Capital expenditures for municipalities are based on estimates provided by the public investment survey of Statistics Canada.

Nova Scotia. — Municipal revenues and expenditures have been consolidated with those of other municipally owned boards or commissions such as special area or district boards, and joint expenditure boards or committees. School taxation, together with capital expenditure for all municipalities and schools are taken from the annual report of the Department of Municipal Affairs.

Tableau 14. — Rapprochement des dépenses générales sur la base de la gestion financière et des dépenses courantes sur la base des comptes nationaux — Comme on le signale dans les commentaires concernant le tableau 13 ci-dessus, les ajustements de rapprochement qui nécessitent des explications supplémentaires sont:

- (a) Amortissement. — On a inclus l'amortissement dans le système des comptes nationaux pour obtenir une mesure des dépenses courantes en biens et services, avec ajustement correspondant de l'excédent au titre des provisions pour consommation de capital. Les dépenses d'investissement ajustées selon les concepts économiques sont déclarées séparément dans le système des comptes nationaux comme formation brute de capital fixe.
- (b) Transferts à d'autres niveaux d'administration. Même si ces transferts ne sont pas identifiables dans la série de la gestion financière, on les tient pour des dépenses d'investissement. Comme la mesure des dépenses d'investissement dans la série de la gestion financière est remplacée par celle de la "formation brute de capital fixe" (qui élimine les transferts entre administrations dans les comptes nationaux), il faut ajouter ces transferts au compte des administrations provinciales et territoriales, et on se sert des sommes figurant comme recettes de l'administration bénéficiaire.
- (c) Dépenses d'investissement. — Le rapprochement vise le poste des dépenses courantes sur la base des comptes nationaux. Cependant, le total général des dépenses de la série de la gestion financière comprend les dépenses d'investissement. Il faut donc soustraire ces dernières des séries de la gestion financière pour arriver aux dépenses courantes.

AUTRES REMARQUES

On trouvera ci-dessous des explications précises sur les recettes et les dépenses pour chaque province:

Terre-Neuve. — Les recettes et les dépenses courantes sont tirées des préliminaires des recettes et des dépenses pour 1971. Les dépenses d'investissement des municipalités sont basées sur les estimations fournies par l'enquête sur les dépenses d'investissement et de réparation menée par Statistique Canada.

Les coûts des services de police, de santé et de bien-être social sont assumés par l'administration provinciale sauf dans le cas de quelques montants négligeables pour certaines municipalités.

Sont comprises dans ces statistiques les taxes levées et perçues par les autorités des zones fiscales à des fins scolaires. Ces taxes sont réparties entre les conseils scolaires confessionnels où de telles zones sont établies. Dans les autres régions, les conseils scolaires reçoivent la totalité de leurs fonds de la province, sauf en ce qui concerne les frais de scolarité et les contributions volontaires qui sont donc exclus des dépenses publiques.

Île-du-Prince-Édouard. — Les recettes et les dépenses des cités, villes et villages proviennent du rapport annuel du ministère des Services socio-culturels. Les taxes scolaires et les subventions d'équipement accordées par la province au titre de l'éducation sont tirées du rapport du ministère de l'Éducation et des comptes publics de la province. La détermination des dépenses d'investissement des municipalités se fonde sur les estimations fournies par l'enquête sur les investissements publics de Statistique Canada.

Nouvelle-Écosse. — Les recettes et les dépenses municipales ont été consolidées avec celles d'autres commissions et conseils relevant des municipalités (comme les commissions spéciales de la région ou du district ou la commission et comités spéciaux et les commissions au comité conjoint de dépenses). Le montant des taxes scolaires et celui des investissements de l'ensemble des municipalités et des écoles proviennent du rapport annuel du ministère des Affaires municipales.

New Brunswick. — Municipal revenues and expenditures are obtained from the annual report of the Department of Municipal Affairs. Additional information has been obtained from city reports. Responsibilities relating to tax collection, justice, education, health, social welfare, assessment and elections were resumed by the province as of January 1, 1967.

Quebec. — General, waterworks, sewer and special activity revenues and expenditures of local governments are obtained from the Quebec Bureau of Statistics summary of local government expenditures. To these are added data for the Urban Communities of Montreal and Quebec and the Outaouais Regional Community and the greater Quebec Water Board. Real property tax includes special taxes of \$58,819,000 and school tax revenue of \$441,646,000. Due to the lack of available data, education expenditure is estimated.

Ontario. — General revenue and expenditures of municipalities together with the source and application of capital funds are taken from the annual report of the Ministry of Treasury Economics and Intergovernmental Affairs. Details on local government waterworks are taken from the summary provided by the Ministry, and from the capital and repair expenditure survey of Statistics Canada. School data including outlays from school capital funds are as shown in the 1972 Ministry of Education annual report which contains 1971 financial data on a calendar year basis. Expenditures of health units, conservation authorities and municipal libraries are introduced to the extent of the provincial grants received. Capital expenditures for conservation authorities are included as per the data obtained from the capital and repair expenditure survey.

Manitoba. — Current municipal revenue and expenditure are summarized from the 1971 annual report of the Department of Urban Development and Municipal Affairs. Current revenue and expenditure of unitary and non-unitary school divisions are obtained from a special submission supplied by the Department of Education. Details on capital expenditures of municipalities and schools are obtained from the public investment survey of Statistics Canada.

Saskatchewan. — Current revenue and expenditure and capital expenditure for all municipalities are as shown in the Department of Municipal Affairs annual report. Information on schools, both current and capital is taken from the report of the Department of Education.

Alberta. — Current revenue and expenditure, together with capital expenditure for all municipalities, are taken from the provincial annual report on Municipal Statistics with additional detailed information from the city reports. Information on schools is from the Department of Education annual report.

British Columbia. — Revenue and Expenditure both current and capital for all municipalities are as shown in the Department of Municipal Affairs annual report, and as reported by the Greater Vancouver Sewerage and Drainage District, the Greater Nanaimo Sewerage and Drainage District, the Greater Vancouver Water District, the Greater Victoria Water District, the Greater Nanaimo Water District, the Greater Campbell River Water District, the Board of Cemetery Trustees of Greater Victoria, the Board of Cemetery Trustees of the District of West Vancouver, and the irrigation systems of certain municipalities.

Nouveau-Brunswick. — Les dépenses et recettes municipales proviennent du rapport annuel du ministère des Affaires municipales. Les renseignements supplémentaires sont tirés des rapports des cités. Le 1^{er} janvier 1967, la province a repris à son compte la perception des impôts, la justice, l'enseignement, la santé, le bien-être social, l'évaluation et les affaires électORALES.

Québec. — Les dépenses générales, les débours pour le service des eaux et les égouts ainsi que les dépenses spéciales des administrations locales proviennent du relevé sommaire des dépenses des administrations locales du Bureau de la statistique du Québec. À ces données sont ajoutées celles concernant les communautés urbaines de Montréal et de Québec et la Communauté régionale de l'Outaouais et celles de la Régie des eaux du Grand Québec. Les taxes foncières réelles comprennent les taxes spéciales de \$58,819,000 et les recettes fiscales des écoles, soit \$441,646,000. En raison du manque de données, il a fallu estimer les dépenses au titre de l'éducation.

Ontario. — Les recettes et les dépenses générales des municipalités et la source et l'emploi des capitaux d'investissements proviennent du rapport annuel du ministère du Trésor, de l'Économie et des Affaires inter-gouvernementales. Les renseignements sur les services d'eau des administrations locales sont tirés du résumé fourni par le ministère et par l'enquête sur les dépenses d'investissement et de réparation menée par Statistique Canada. Les données sur les écoles (y compris les prélèvements sur les fonds d'immobilisations scolaires) sont tirées du rapport annuel de 1972 du ministère de l'Éducation qui présente des données financières pour 1971, sur la base de l'année civile. On a incorporé à la description financière les dépenses des services sanitaires, des services de conservation et des bibliothèques municipales dans la mesure où ces services sont subventionnés par la province. Les dépenses d'investissement des services de conservation présentées ici se fondent sur les données obtenues lors de l'enquête sur les dépenses d'investissement et de réparation.

Manitoba. — Les recettes et les dépenses municipales courantes proviennent des états financiers annuels de 1970 du ministère du Développement urbain et des Affaires municipales. Les recettes et les dépenses courantes des divisions scolaires unitaires et non unitaires sont tirées d'un rapport spécial fourni par le ministère de la Jeunesse et de l'Éducation. Les renseignements sur les dépenses d'investissement des municipalités et des écoles proviennent de l'enquête sur les investissements publics menée par Statistique Canada.

Saskatchewan. — Les recettes et dépenses courantes et les dépenses d'investissement de toutes les municipalités sont tirées du rapport annuel du ministère des Affaires municipales. Les renseignements concernant les dépenses courantes et les dépenses d'investissement des écoles sont tirés du rapport du ministère de l'Éducation.

Alberta. — Les recettes et les dépenses courantes ainsi que les dépenses d'investissement des municipalités proviennent du rapport annuel du ministère des Affaires municipales; d'autres renseignements détaillés sont tirés des rapports des villes. Le rapport annuel du ministère de l'Éducation contient les données concernant les écoles.

Colombie-Britannique. — Les recettes et les dépenses tant courantes que d'investissement de toutes les municipalités sont tirées du rapport annuel du ministère des Affaires municipales ainsi que des rapports des organismes suivants: Greater Vancouver Sewerage and Drainage District, Greater Nanaimo Sewerage and Drainage District, Greater Vancouver Water District, Greater Victoria Water District, Greater Nanaimo Water District, Greater Campbell River Water District, Board of Cemetery Trustees of Greater Victoria, Board of Cemetery Trustees of West Vancouver et les services d'irrigation de certaines municipalités.

School information in British Columbia is obtained from various sources. In organized areas current expenditures are approximated by the amount of the requisition on the municipalities and provincial operating grants. In unorganized areas current expenditures are approximated by the information obtained from the Provincial Public Accounts. Capital expenditures are derived from the capital and repair expenditure survey and some additional detail for all boards is obtained from an additional survey.

Yukon Territory. — Information has been compiled from the financial statements of the cities of Whitehorse and Dawson. Capital expenditures are reported by the municipalities. Schools are operated by the Territorial Government and are therefore specifically excluded from the local sub-sector.

Northwest Territories. — Information has been compiled from the financial statements of the city of Yellowknife, and the towns of Hay River, Fort Smith and Inuvik, together with the revenue and expenditure of their respective school districts. Capital expenditures are as reported by the municipalities and school districts.

REVIEW OF REVENUE AND EXPENDITURE 1971

Revenue

General revenue raised by local governments from their own sources in 1971 increased by \$425 million or 9.8% over that of the previous year. Higher tax revenue accounted for \$126 million of this increase. Transfers from other governments amounted to \$4,072 million or 46.1% of total general revenue. The significant portion of these transfers were the specific purpose transfers from provincial and territorial governments amounting to \$3,756 million which represented an increase 28.3% over the corresponding figure for 1970. Total general revenue at \$8,832 million increased by \$1,275 million or 16.9% over the total general revenue for 1970.

Expenditure

General expenditure at \$9,440 million showed an increase of 17.5% over the 1970 expenditure. Education expenditure at \$4,416 million resulted in an increase of 9.4% over that of the previous year and represented 46.8% of the total expenditure. This was a decline as compared with 1970 when education expenditure represented 50.3% of the total expenditure. The 1971 expenditure on transportation and communications represented 11.8% of the total general expenditure while fiscal services represented 9.3%, environment 7.1%, protection of persons and property 6.7% and other functions of expenditure slightly smaller percentages.

REVIEW OF FINANCIAL ASSETS AND LIABILITIES 1971

The chief sources of information for compiling statements of financial assets and liabilities and subsidiary statements thereto are the provincial reports on municipal statistics prepared by the Departments of Municipal Affairs. The primary source documents for information on school boards are the annual reports of the Departments of Education. Where it has been necessary to use other sources of information, either wholly or to supplement that provided by the Departments of Municipal Affairs and the Departments of Education, or where the information provided is not all-inclusive, comments relative to the substitutions or changes made within provincial data are noted below.

Les données sur les écoles de la Colombie-Britannique proviennent de diverses sources. Dans les zones organisées, les dépenses courantes équivalent à peu près à la somme des acquisitions et des subventions de fonctionnement provinciales. Dans les zones non organisées, les dépenses courantes s'élèvent à peu près au montant qui figure dans les comptes publics provinciaux. Les dépenses d'investissement sont tirées de l'enquête sur les dépenses d'investissement et de réparation et certains renseignements additionnels concernant tous les conseils proviennent d'une enquête supplémentaire.

Yukon. — Les chiffres se fondent sur les états financiers des cités de Whitehorse et de Dawson. Les dépenses d'investissement sont celles que les municipalités ont déclarées.

Territoires du Nord-Ouest. — Les chiffres se fondent sur les états financiers de la cité de Yellowknife et des villes de Hay River, Fort Smith et Inuvik et des districts scolaires correspondants. Les dépenses d'investissement sont celles que les municipalités et les districts scolaires ont déclarées.

REVUE DES RECETTES ET DES DÉPENSES, 1971

Recettes

Les recettes générales tirées de source propre par les administrations locales ont augmentées en 1971 de 425 millions de dollars soit un gain de 9.8 % par rapport à l'année précédente. Les recettes fiscales en avance sont intervenues pour 126 millions de dollars dans cette augmentation. Les transferts en provenance d'autres administrations publiques se sont élevés à 4,072 millions de dollars (46.1 % du total des recettes générales). Les transferts les plus importants ont été les transferts à usage précis en provenance des administrations provinciales et territoriales qui se sont chiffrés à 3,756 millions de dollars soit une augmentation de 28.3 % par rapport à 1970. Au total, les recettes générales qui s'établissaient à 8,832 millions de dollars ont augmenté de 1,275 millions de dollars ou 16.9 % par rapport à 1970.

Dépenses

Les dépenses générales, qui s'élevaient à 9,440 millions de dollars, ont accusées une hausse de 17.5 % par rapport à 1970. Les dépenses au titre de l'éducation ont atteint 4,416 millions de dollars soit un gain de 9.4 % par rapport à l'année précédente; elles sont intervenues pour 46.8 % des dépenses totales, marquant une baisse par rapport à 1970 où le pourcentage était de 50.3 %. Les transports et communications ont rendu compte, en 1971, de 11.8 % du total des dépenses générales, les services financiers de 9.3 %, l'environnement de 7.1 %, la protection des personnes et des biens de 6.7 %. Quant aux autres fonctions, elles sont intervenues pour un pourcentage légèrement inférieur dans les dépenses générales totales.

REVUE DE L'ACTIF ET DU PASSIF FINANCIERS POUR 1971

La source principale de renseignements pour l'établissement des états de l'actif et du passif financiers et des tableaux qui s'y rapportent est constituée par les rapports des ministères des Affaires municipales sur les statistiques municipales. D'autre part, les rapports annuels des ministères de l'Éducation sont la source première de données sur les conseils scolaires. Chaque fois qu'il a fallu faire appel à d'autres sources pour remplacer ou compléter les renseignements fournis par les ministères des Affaires municipales et les ministères de l'Éducation, ou là où les données financières ne rendaient pas compte de la totalité des opérations, on a ajouté une note expliquant les substitutions ou les changements apportés aux données des provinces.

Tables 15 and 16 present a consolidation of government financial assets and liabilities to the extent that the data have been provided to Statistics Canada. Until such time as separate financial statements for internal and joint boards and commissions are provided by the provincial departments of municipal affairs, enabling Statistics Canada to prepare separate compilations of financial statistics of both enterprises and schools operated by local authorities, the present consolidation of financial assets and liabilities will be continued. Wherever possible, financial assets have been adjusted so as to present them at gross value with off-setting reserves shown on the liabilities side. Interfund and inter-municipal items have been eliminated to obtain the net liabilities of local governments, but securities such as bonds or debentures issued by one local government unit and held as investments by another local government unit are not identifiable and consequently have not been eliminated.

Direct Debt

Table 20 is a presentation by province of the total direct debt of municipal governments. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments, the direct debt of municipally-owned utilities, other than debenture debt (which is largely issued by the municipalities on behalf of utilities) is not included in this table, with the exceptions of Newfoundland, Saskatchewan and Northwest Territories which include the direct debt of municipally-owned utilities in their general funds. Sinking funds are deducted from debenture debt.

Full information on the amount of municipal debt held by the provincial governments and their agencies is not available. For this reason the reader is cautioned against attempting to consolidate municipal and provincial debt.

The assets and liabilities of trust and agency funds are not included in Tables 15 and 16 as they are not considered to be government funds.

Trust and Agency Funds (Table 21) include pension funds, cemetery perpetual care funds and other trust or endowment funds which are held in trust by municipalities. No data is reflected for municipalities in the provinces of Newfoundland, Quebec, Ontario and the two territories as information on transactions of trust and agency funds was not available.

Newfoundland. — The 1971 summary of financial assets and liabilities as published by the Department of Municipal Affairs and Housing has been incorporated into this report. The assets and liabilities of the local school tax area authorities are not included in this presentation.

Nova Scotia. — Additional information has been obtained from the reports of the city of Halifax, the town of Glace Bay and Bridgewater, and from the public Service Commission in Halifax.

New Brunswick. — In addition to the report of the Department of Municipal Affairs, information was obtained from the city reports and from the financial statements of the Oromocto Development Corporation.

Quebec. — The assets and liabilities of the Montreal Urban Community, the Quebec Urban Community and the Outaouais Regional Community are also included. The data for schools at June 30, 1972 were not available for this publication nor were adequate data available for substitution.

Dans la mesure où les données applicables ont été fournies à Statistique Canada, les tableaux 15 et 16 présentent une consolidation de l'actif et du passif financiers des administrations publiques. Cette présentation consolidée de l'actif et du passif financiers ne sera pas modifiée tant que les ministères provinciaux des Affaires municipales ne fourniront pas des états financiers séparés pour les commissions et comités internes et conjoints permettant à Statistique Canada de préparer des ensembles distincts de statistiques financières pour les entreprises et les écoles exploitées par les autorités municipales. Chaque fois que cela a été possible, l'actif a été ramené à sa valeur brute, les réserves correspondantes étant inscrites au passif. On a éliminé les montants ayant leur contrepartie dans un autre fonds ou dans une autre municipalité, de manière à obtenir le passif net des administrations locales; toutefois, des valeurs mobilières comme les obligations garanties et non garanties émises par un organe d'administration locale et les détenus par un autre organe municipal sous forme de placement ne peuvent être identifiées et n'ont donc pas été éliminées.

Dettes directes

Le tableau 20 présente une ventilation par province de la dette directe totale des administrations municipales. Par souci de conformité avec les méthodes de présentation des statistiques de la dette directe dans le cas des administrations fédérale et provinciales, ce tableau ne comprend pas la dette directe des services publics appartenant aux municipalités, sauf la dette obligataire non garantie (le plus souvent contractée par les municipalités pour le compte des services publics) et à l'exclusion de Terre-Neuve, de la Saskatchewan et des Territoires du Nord-Ouest où la dette directe des services publics appartenant aux municipalités figure au budget général. Les fonds d'amortissement sont déduits de la dette obligataire non garantie.

La part exacte de la dette municipale détenue par les provinces et leurs organismes n'est pas connue. Par conséquent nous mettons le lecteur en garde contre toute tentative de consolidation des dettes municipales et provinciales.

Les fonds de fiducie et d'agences n'étant pas considérés comme des fonds de l'administration publique, leur actif et leur passif ne sont pas pris en compte aux tableaux 15 et 16.

Les fonds de fiducie et d'agences (tableau 21) comprennent les caisses de pensions, les fonds pour l'entretien perpétuel des lots de cimetières et les autres fonds de fiducie ou de dotation détenus en fiducie par les municipalités. On ne présente aucun chiffre pour les municipalités de Terre-Neuve, du Québec, de l'Ontario et des deux territoires étant donné que les opérations des fonds de fiducie et d'agences n'ont pas été communiquées.

Terre-Neuve. — Le sommaire pour 1971 de l'actif et du passif financier publié par le ministère des Affaires municipales et du logement est présenté dans la présente publication qui ne donne cependant pas l'actif et le passif des autorités compétentes des zones fiscales à des fins scolaires.

Nouvelle-Écosse. — Des renseignements supplémentaires ont été tirés des rapports de la cité de Halifax, des villes de Glace Bay et de Bridgewater ainsi que de la Commission de la Fonction publique à Halifax.

Nouveau-Brunswick. — En plus du rapport du ministère des Affaires municipales, des renseignements ont été tirés des rapports des villes et des états financiers de la Oromocto Development Corporation.

Québec. — L'actif et le passif de la Communauté urbaine de Montréal, de la Communauté urbaine de Québec ainsi que de la Communauté régionale de l'Outaouais sont également pris en compte. Les données concernant les écoles au 30 juin 1972, n'étaient pas disponibles et n'ont pu être publiées; de plus, il n'existait pas de données de remplacement convenables.

Ontario. — As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities are lacking in this respect. Utilities and municipal enterprises, other than waterworks, are therefore only included insofar as they are represented in the municipal capital and loan fund balance sheets by the amount due for debentures issued on their behalf by municipalities. Long term liabilities due to the Ontario Water Resources Commission are included in debenture debt.

Manitoba. — Assets and liabilities of unitary and non-unitary school divisions are obtained from a special submission supplied by the Department of Education.

Saskatchewan. — The net outstanding debenture debt of union hospitals has been included. School data was obtained from the annual report of the Department of Education.

Alberta. — The assets and liabilities of certain utilities are included together with the debenture debt of hospital districts. Information for schools was taken from the annual report of the Department of Education.

British Columbia. — Assets and liabilities as recorded in the report on municipal statistics have been supplemented by information from the report of the Greater Vancouver Sewerage and Drainage District, the Greater Nanaimo Sewerage and Drainage District, the Greater Victoria Water District, the Greater Campbell River Water District, the Board of Cemetery Trustees of Greater Victoria, and the Board of Cemetery Trustees of West Vancouver. Assets and liabilities of improvement districts have been included as well as those of irrigation systems of certain municipalities. Data for schools include both the amount "due from schools" for debentures with respect to debentures issued by the municipalities, and the gross outstanding debenture debt on debentures issued directly by the school boards of the province.

Yukon Territory. — Information has been obtained from the financial statements of the cities of Dawson and Whitehorse. Schools are operated by the Territorial Government, so financial data pertaining thereto are excluded from local government statistics.

Northwest Territories. — Assets and liabilities are as reported in the financial statements of the city of Yellowknife, and the towns of Hay River, Fort Smith and Inuvik, together with the data of their respective school districts.

INTER-PROVINCIAL COMPARABILITY

While all provinces provide financial assistance to their local government entities, such assistance can vary widely. In fact, because of the divergences in the allocation of responsibilities between provincial and local authorities among provinces, complete interprovincial comparability can only be achieved when provincial government and provincial government enterprise operations are consolidated with those of local government. Consolidated statements of provincial and local government statistics may be obtained by adding together the gross revenue and expenditure data for the two levels of government, subject to adjustments for specific purpose and general purpose grants. Specifically, the amounts of specific purpose and general purpose grants to local governments shown as expenditures of provincial governments must be offset against the amounts of provincial specific purpose and general purpose grants shown as revenue of local governments. Because of differences in fiscal year-ends and accounting practices, amounts shown as having been

Ontario. — Du fait qu'on ne dispose pas d'états financiers complets pour les commissions et comités municipaux de cette province, l'actif et le passif consolidés figurant dans la présence publication comportent des lacunes. Les services publics et les entreprises municipales autres que les services des eaux ne sont donc pris en compte que dans la mesure où le bilan du fonds de capital et d'emprunt comporte à leur égard une dette obligataire non garantie contractée pour leur compte par la municipalité. Le passif à long terme dû à la Ontario Water Resources Commission est inclus dans la dette obligataire non garantie.

Manitoba. — Les données sur les écoles unitaires et non unitaires sont tirées d'un mémoire spécial fourni par le ministère de l'Éducation.

Saskatchewan. — La dette obligataire non garantie nette à rembourser des hôpitaux de district a été prise en compte. Les données concernant les écoles proviennent du rapport annuel du ministère de l'Éducation.

Alberta. — L'actif et le passif de certains services publics ont été inclus. Il en est de même pour la dette obligataire non garantie des districts hospitaliers. Les renseignements concernant les écoles proviennent du rapport annuel du ministère de l'Éducation.

Colombie-Britannique. — Des renseignements complémentaires sur l'actif et le passif que présente le rapport sur les statistiques municipales ont été tirés des rapports des organismes suivants: Greater Vancouver Sewerage and Drainage District, Greater Nanaimo Sewerage and Drainage District, Greater Victoria Water District, Greater Campbell River Water District, Board of Cemetery Trustees of Greater Victoria, Board of Cemetery Trustees of West Vancouver. L'actif et le passif des districts d'amélioration sont pris en compte ainsi que ceux du système d'irrigation de certaines municipalités. Les données sur les écoles comprennent les montants "dûs par les écoles" pour les obligations non garanties émises par les municipalités, elles englobent aussi la dette obligataire brute non garantie à rembourser au titre des obligations non garanties émises directement par les conseils scolaires de la province.

Yukon. — Les renseignements proviennent des états financiers des cités de Whitehorse et de Dawson. Les écoles sont administrés par le gouvernement du Territoire; les données qui les concernent sont donc exclues des statistiques de l'administration locale.

Territoires du Nord-Ouest. — L'actif et le passif proviennent directement des états financiers de la cité de Yellowknife et des villes de Hay River, Fort Smith et Inuvik ainsi que de leurs districts scolaires respectifs.

COMPARAISONS INTERPROVINCIALES

Toutes les provinces assurent une aide financière aux organes d'administration locale qui relèvent de leur compétence, mais cette aide peut varier considérablement. De fait, en raison des divergences d'une province à l'autre sur le plan de la répartition des compétences entre l'administration provinciale et les administrations locales, une comparabilité interprovinciale complète ne peut être atteinte que par voie de consolidation des finances des administrations publiques provinciales et de leurs entreprises, et des finances des administrations locales. Pour obtenir une consolidation des statistiques des administrations provinciales et locales, on ne peut additionner les recettes brutes et les dépenses brutes de ces deux échelons, en tenant compte des ajustements nécessités par les subventions à usage précis et de nature générale. Plus précisément, il faut porter en déduction les subventions à usage précis et de nature générale accordées aux administrations locales et figurant dans les dépenses de l'administration provinciale du montant des subventions accordées par la province et figurant comme des recettes des administrations locales. Comme les années financières se terminent à des dates

paid by one level of government to another may differ from those shown as having been received.

Consolidation of provincial-local (as well as federal-provincial-local) revenues and expenditures are presented in the Statistics Canada publication consolidated Government Finance, 1971 Catalogue 68-202. Provincial government finance data for the fiscal year ended March 31, 1972 are available in the publication Provincial Government Finance, Revenue and Expenditure 1971, Catalogue 68-207. The Federal Government financial data for the fiscal year ended March 31, 1972 are available in the publication Federal Government Finance, Revenue and Expenditure 1971, Catalogue 68-211.

Projections of revenue and expenditure for 1972 on a preliminary basis, and for 1973 on an estimated basis are available in the publication Local Government Finance - Preliminary and Estimates, Catalogue 68-203. Compilations of the revenues and expenditures of selected metropolitan and major urban areas also appear in that publication.

différentes et que les méthodes comptables ne sont pas uniformes, les montants qui figurent dans les dépenses d'un échelon d'administration ne correspondent pas toujours aux montants que l'administration bénéficiaire a comptabilisés comme recettes.

La consolidation des recettes et dépenses publiques au niveau provincial et local (et au niveau fédéral, provincial et local) paraît dans la publication 68-202 au catalogue de Statistique Canada intitulée "Finances consolidées des administrations publiques, 1971". Les finances des administrations provinciales pour l'année financière se terminent le 31 mars 1972 sont présentées dans la publication 68-207 au catalogue "Finances des administrations provinciales, revenus et dépenses, 1971". Les finances de l'administration publique fédérale pour l'année financière se terminant le 31 mars 1972 paraissent dans la publication 68-211F au catalogue "Finances de l'administration publique fédérale, revenus et dépenses, 1971".

On trouvera des projections des recettes et des dépenses pour 1972 (chiffres préliminaires) et pour 1973 (estimations) dans la publication 68-203 au catalogue "Finances des administrations publiques locales - Recettes et dépenses", où figurent également les recettes et les dépenses de certaines régions métropolitaines et de certaines grandes agglomérations urbaines.

Distribution Of and Change in General Revenue, by Province, 1970 and 1971
for the Years ended December 31

Répartition et évolution des recettes générales, par province, 1970 et 1971

Années financières terminées le 31 décembre

Province	1970		1971		Percentage change 1970/1971 — Taux de variation 1970/1971
	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage	
Newfoundland — Terre-Neuve	21.8	0.3	36.1	0.4	+ 65.6
Prince Edward Island — Île-du-Prince-Édouard	19.7	0.3	22.6	0.3	+ 14.7
Nova Scotia — Nouvelle-Écosse	201.9	2.7	242.0	2.7	+ 19.9
New Brunswick — Nouveau-Brunswick	41.2	0.5	45.5	0.5	+ 10.4
Québec	2,022.7	26.8	2,295.3	26.0	+ 13.5
Ontario	3,197.7	42.3	3,724.8	42.2	+ 16.5
Manitoba	340.0	4.5	400.7	4.5	+ 17.9
Saskatchewan	312.2	4.1	392.3	4.5	+ 25.7
Alberta	644.6	8.5	805.5	9.1	+ 25.0
British Columbia — Colombie-Britannique	749.7	9.9	859.7	9.7	+ 14.7
Yukon Territory — Territoires du Yukon	1.4	--	1.9	--	+ 35.7
Northwest Territories — Territoires du Nord-Ouest	3.9	0.1	5.2	0.1	+ 33.3
Total	7,556.8	100.0	8,831.6	100.0	

Distribution Of and Change in General Expenditure, by Province, 1970 and 1971
for the Years ended December 31

Répartition et évolution des dépenses générales, par province, 1970 et 1971

Années financières terminées le 31 décembre

Province	1970		1971		Percentage change 1970/1971 — Taux de variation 1970/1971
	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage	
Newfoundland — Terre-Neuve	22.6	0.3	48.1	0.5	+ 112.8
Prince Edward Island — Île-du-Prince-Édouard	22.1	0.3	26.0	0.3	+ 17.6
Nova Scotia — Nouvelle-Écosse	220.6	2.7	254.8	2.7	+ 15.5
New Brunswick — Nouveau Brunswick	48.8	0.6	57.9	0.6	+ 18.6
Québec	2,126.8	26.5	2,443.5	25.9	+ 14.9
Ontario	3,420.4	42.6	4,002.4	42.4	+ 17.0
Manitoba	336.4	4.2	402.5	4.3	+ 19.6
Saskatchewan	305.3	3.8	375.2	4.0	+ 22.9
Alberta	719.0	9.0	863.8	9.2	+ 20.1
British Columbia — Colombie-Britannique	805.4	10.0	956.4	10.1	+ 18.7
Yukon Territory — Territoires du Yukon	2.0	--	2.1	--	+ 5.0
Northwest Territories — Territoires du Nord-Ouest	3.6	--	6.8	--	+ 88.9
Total	8,033.0	100.0	9,439.5	100.0	

Distribution of and Change in General Revenue, by Source, 1971

Fiscal Year ended December 31

Répartition et évolution des recettes générales, par source, 1971

Année financière terminée le 31 décembre

Source	1971	
	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage
Taxes — Impôts	3,728.5	42.2
Grants-in-lieu of taxes — Subventions en remplacement d'impôts	122.2	1.4
Sales of goods and services — Vente de biens et services	508.0	5.7
Rentals, concessions and franchises, licences and permits and remittances from own enterprises — Loyers, concessions et franchises, licences et permis et remises des propres entreprises	108.8	1.2
Interest penalties on taxes and fines — Intérêts et pénalités au titre des impôts et amendes	113.5	1.3
Miscellaneous — Divers	128.4	1.5
Revenue from own sources — Revenu de sources propres	4,709.4	53.3
General and specific purpose transfers — Transferts de nature générale et à usage précis:		
Federal — Administration — Fédérale	88.3	1.0
Provincial — Administrations — Provinciales	4,033.9	45.7
Transfers — Total — Transferts	4,122.2	46.7
General revenue — Recettes générales	8,831.6	100.0

Distribution of and Change in General Expenditure, by Function, 1971

Fiscal Year ended December 31

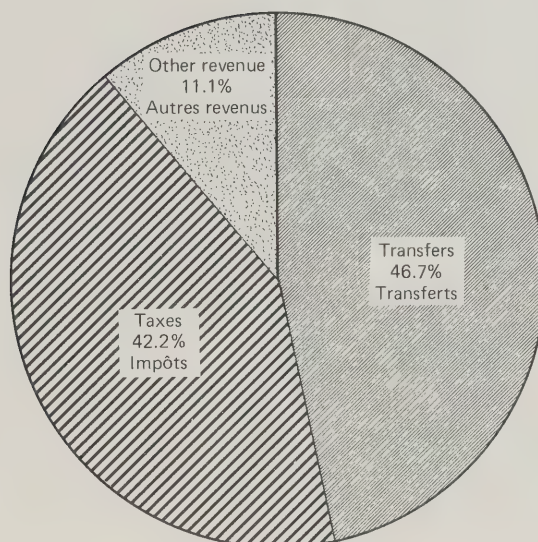
Répartition et évolution des dépenses générales, par fonction, 1971

Année financière terminée le 31 décembre

Function — Fonction	1971	
	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage
General government services — Services de l'administration générale	336.8	3.6
Protection of persons and property — Protection de la personne et de la propriété ..	633.6	6.7
Transportation services — Services relatifs aux transports	1,116.4	11.8
Environmental health services — Services d'hygiène	667.7	7.1
Public health and welfare services — Services de bien-être et de santé publique	826.0	8.8
Fiscal services — Services financiers	873.2	9.2
Education — Éducation	4,416.5	46.8
Other expenditures — Autres dépenses	569.3	6.0
General expenditure — Dépenses générales	9,439.5	100.0

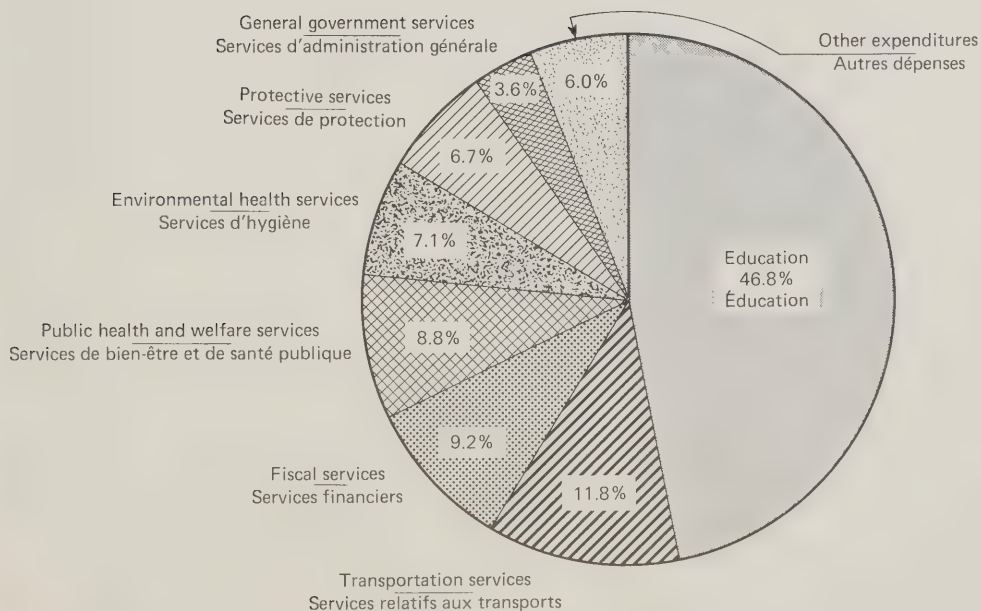
Revenue all Canada
Recettes, ensemble du Canada

\$8,831,654



Expenditure all Canada
Dépenses, ensemble du Canada

\$9,439,559



SECTION A

TABLE 1. General Revenue, by Province, 1971

No.	Source	Nfld(1) — T.-N.(1)	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
thousands of dollars — milliers de dollars								
1	Revenue from own sources	18,345	9,403	116,577	24,836	1,195,753	1,966,777	227,034
2	Taxes	13,002	7,817	89,321	15,425	923,059	1,656,639	157,277
3	Real property	7,566	6,338	74,775	15,425	760,329	1,419,947	140,191
4	Special assessments	407	239	831	—	70,099	41,777	4,519
5	Personal property	144	282	8,412	—	—	...	1,347
6	Corporations and business	2,845	586	4,201	—	57,837	194,915	10,505
7	Other	2,040	372	1,102	—	34,794(2)	—	715
8	Grants-in-lieu of taxes	2,086	159	9,765	—	14,320	51,198	12,901
9	Federal government	194	133	3,929	—	4,277	25,196	3,474
10	Federal government enterprises	117	5	3,170	—	2,740	5,258	1,189
11	Provincial governments	430	20	902	—	2,803	4,568	3,546
12	Provincial government enterprises	—	—	1,764	—	642	16,176	2,410
13	Local government enterprises	—	—	—	—	—	—	—
14	Non-government organizations	1,345	1	—	—	3,858	—	2,282
15	Sales of goods and services	2,043	1,028	10,898	6,857	172,079	149,926	32,718
16	Water	1,945	408	5,093	6,210	124,926	89,165	16,378
17	Other	98	620	5,805	647	47,153	60,761	16,340
18	Rentals	147	19	513	92	7,550	8,265	469
19	Concessions and franchises	5	—	—	423	—	2,118	44
20	Licences and permits	353	55	982	439	9,004	17,564	2,938
21	Remittances from own enterprises	—	140	204	—	—	14	—
22	Interest	77	7	1,553	208	8,791	12,766	2,362
23	Interest and penalties on taxes	17	16	1,095	47	11,712	14,216	2,301
24	Fines	17	144	674	202	13,901	7,514	1,608
25	Miscellaneous	598	18	1,572	1,143	35,337	46,557	14,416
26	Transfers	17,750	13,217	125,410	20,633	1,099,577	1,758,025	173,658
27	General purpose	3,851	544	5,583	17,108	170,505	68,730	7,301
28	Provincial governments	3,851	544	5,583	17,108	170,505	68,730	7,301
29	Specific purpose(3)	13,899	12,673	119,827	3,525	929,072	1,689,295	166,357
30	Federal government	5,360	401	5,216	2,971	20,084	32,395	3,917
31	Provincial governments	8,539	12,272	114,611	554	908,988	1,656,900	162,440
32	General revenue	36,095	22,620	241,987	45,469	2,295,330	3,724,802	400,692

(1) Preliminary data. See text page 8.

(2) Includes 8,110 amusement (Quebec).

(3) See table 8 page 28 for analysis.

TABLEAU 1. Recettes générales, par provinces, 1971

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub-total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Source	No
thousands of dollars — milliers de dollars								
222,007	413,981	510,230	4,704,943	1,142	3,407	4,709,492	Revenu de sources propres	1
168,122	282,806	413,224	3,726,692	490	1,352	3,728,534	Impôts	2
144,459	247,253	383,172	3,199,455	447	1,210	3,201,112	Propriété immobilière	3
10,914	16,817	17,262	162,865	43	66	162,974	Évaluations spéciales	4
...	...	...	10,185	...	...	10,185	Propriété personnelle	5
11,125	18,736	12,685	313,435	...	76	313,511	Sociétés et entreprises	6
1,624	...	105	40,752	...	...	40,752	Autres	7
5,225	17,464	8,394	121,512	92	587	122,191	Subventions en remplacement d'impôts	8
995	3,595	2,739	44,532	92	277	44,901	Administration publique fédérale	9
266	—	1,267	14,012	—	—	14,012	Entreprises publiques fédérales	10
383	6,972	1,042	20,666	—	310	20,976	Administrations publiques provinciales	11
2,216	—	2,617	25,825	—	—	25,825	Entreprises publiques provinciales	12
862	6,881	—	7,743	—	—	7,743	Entreprises publiques locales	13
503	16	729	8,734	—	—	8,734	Organismes non-gouvernementaux	14
27,255	50,765	52,877	506,446	383	1,243	508,072	Ventes de biens et services	15
11,977	23,229	25,680	305,011	222	476	305,709	Approvisionnement d'eau	16
15,278	27,536	27,197	201,435	161	767	202,363	Autres	17
899	6,262	4,901	29,117	15	86	29,218	Loyers	18
21	3,518	291	6,420	—	—	6,420	Concessions et franchises	19
1,773	7,081	9,974	50,163	86	78	50,327	Licenses et permis	20
5,431	14,711	2,336	22,836	—	—	22,836	Remises des propres entreprises	21
4,092	337	7,938	38,131	20	6	38,157	Intérêts	22
1,269	6,026	2,706	39,405	26	19	39,450	Intérêts et pénalités au titre des impôts	23
1,714	5,136	4,917	35,827	20	7	35,854	Amendes	24
6,206	19,875	2,672	128,394	10	29	128,433	Divers	25
170,288	391,494	349,530	4,119,582	742	1,838	4,122,162	Transferts	26
3,037	38,038	—	314,697	420	455	315,572	De nature générale	27
3,037	38,038	—	314,697	420	455	315,572	Administrations publiques provinciales	28
167,251	353,456	349,530	3,804,885	322	1,383	3,806,590	À usage précis(3)	29
3,016	4,617	10,028	88,005	50	249	88,304	Administration publique fédérale	30
164,235	348,839	339,502	3,716,880	272	1,134	3,718,286	Administrations publiques provinciales	31
392,295	805,475	859,760	8,824,525	1,884	5,245	8,831,654	Revenu général	32

(1) Données préliminaires. Voir texte à la page .
(2) Taxe sur les spectacles seulement 8,110 (Québec).
(3) Pour l'analyse. Voir tableau 8 à la page 28.

TABLE 2. General Expenditure, by Province, 1971

No.	Function	Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
thousands of dollars — milliers de dollars								
1	General government	3,262	495	11,534	4,408	118,269	103,274	14,154
2	Executive and legislative	533	27	719	335	6,341	8,706	1,794
3	Administrative	1,860	382	7,822	3,344	111,883	84,069	8,556
4	Other	869	86	2,993	729	45	10,499	3,804
5	Protection of persons and property	1,403	753	14,833	10,608	169,436	267,844	24,157
6	Police services	188	539	6,291	5,207	94,609	147,449	12,683
7	Courts of law and correctional services	—	—	2,486	—	4,689	—	27
8	Firefighting services	791	213	5,530	5,013	61,300	93,453	9,581
9	Emergency measures	—	—	6	58	—	—	189
10	Regulatory services	33	—	360	—	—	12,354	13
11	Other	391	1	160	330	8,838	14,588	1,664
12	Transportation and communications	10,559	991	12,268	13,942	281,476	496,833	45,124
13	Common services	—	17	985	143	46,033	6,272	1,941
14	Road	10,559	974	11,057	13,762	224,047	473,589	42,504
15	Administration	50	26	376	327	—	7,936	1,372
16	Engineering	146	—	687	209	—	6,604	525
17	Roads and streets	8,165	728	6,421	9,563	138,371	394,987	32,613
18	Snow and ice removal	1,106	55	1,453	1,950	68,833	22,015	2,838
19	Bridges, subways, tunnel, etc.	—	—	1	—	—	5,632	1,605
20	Street lighting	760	132	1,665	1,215	12,852	18,726	2,295
21	Traffic services	34	31	227	280	3,631	8,806	1,217
22	Parking	22	—	122	211	360	819	37
23	Other	276	2	105	7	—	8,064	2
24	Public transit	—	—	226	30	11,396	3,098	679
25	Other	—	—	—	7	—	13,874	—
26	Environment	23,991	786	24,913	13,529	161,726	251,875	35,509
27	Water purification and supply	13,111	337	11,263	7,672	101,573	78,138	18,819
28	Sewage collection and disposal	8,128	272	10,571	4,151	32,441	128,679	11,516
29	Garbage and waste collection and disposal	1,544	177	2,841	1,487	25,416	45,058	4,707
30	Other	1,208	—	238	219	2,296	—	467
31	Health	10	20	24,146	24	11,830	225,808	28,353
32	Preventive services	10	—	243	—	7,884	45,194	2,412
33	Medical care	—	—	—	—	3,288	—	277
34	Hospital care	—	19	23,868	—	90	180,614	25,664
35	Other	—	1	35	24	568	—	—

TABLEAU 2. Dépenses générales, par province, 1971

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub-total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	N ^o
thousands of dollars — milliers de dollars								
13,941	28,912	37,696	335,945	342	485	336,772	Administration publique générale	1
1,299	1,726	2,099	23,579	36	22	23,637	Exécutif et législatif	2
9,585	16,181	29,606	273,288	205	358	273,851	Administration	3
3,057	11,005	5,991	39,078	101	105	39,284	Autres	4
17,284	52,864	73,653	632,835	293	454	633,582	Protection des personnes et des biens	5
8,755	27,754	33,556	337,031	32	33	337,096	Police	6
136	14	5,394	12,746	—	—	12,746	Tribunaux et services de correction	7
6,538	18,521	27,176	228,116	212	370	228,698	Lutte contre les incendies	8
68	48	2,130	2,499	—	11	2,510	Mesures d'urgence	9
461	1,370	4,015	18,606	—	29	18,635	Services réglementaires	10
1,326	5,157	1,382	33,837	49	11	33,897	Autres	11
54,026	113,789	85,987	1,114,995	584	873	1,116,452	Transports et communications	12
5,218	3,015	11,168	74,792	216	206	75,214	Services communs	13
48,668	108,901	73,741	1,007,802	367	649	1,008,818	Route	14
1,044	3,568	1,813	16,512	—	9	16,521	Administration	15
739	202	902	10,014	—	5	10,019	Génie civil	16
39,506	85,006	54,250	769,610	302	524	770,436	Chemins et rues	17
2,000	4,105	3,192	107,547	23	36	107,606	Enlèvement de la neige et de la glace	18
1,788	8,597	5,442	23,065	—	—	23,065	Ponts, passages sous-terrains, tunnels, etc.	19
2,243	4,051	5,424	49,363	38	56	49,457	Éclairage des rues	20
783	1,909	2,188	19,106	—	19	19,125	Services relatifs à la circulation	21
261	619	530	2,981	4	—	2,985	Stationnement	22
304	844	—	9,604	—	—	9,604	Autres	23
97	172	910	16,608	—	18	16,626	Transport du public	24
43	1,701	168	15,793	1	—	15,794	Autres	25
18,158	53,052	81,526	665,065	462	2,160	667,687	Environnement	26
8,419	16,859	26,147	282,338	206	1,327	283,871	Purification et distribution de l'eau	27
6,662	25,532	41,998	269,950	145	660	270,755	Collecte et évacuation des eaux d'égout	28
2,970	10,562	13,311	108,073	111	173	108,357	Collecte et enlèvement des ordures et déchets	29
107	99	70	4,704	—	—	4,704	Autres	30
58,184	110,906	6,296	465,577	23	41	465,641	Santé	31
1,449	4,820	5,304	67,316	23	41	67,380	Services de prévention	32
3	315	365	4,248	—	—	4,248	Soins médicaux	33
56,454	104,760	578	392,047	—	—	392,047	Soins hospitaliers	34
278	1,011	49	1,966	—	—	1,966	Autres	35

TABLE 2. General Expenditure, by Province, 1971 - Concluded

No.	Function	Nfld. T.-N.	P.E.I. Î. P.-É.	N.S. N.-É.	N.B. N.-B.	Qué.	Ont.	Man.
thousands of dollars - milliers de dollars								
36	Social welfare	—	1	17,482	51	6,739	220,239	6,074
37	Administration	—	—	—	—	5,833	—	1,137
38	Assistance	—	—	8,651	—	266	149,009	4,932
39	Services	—	—	8,290	6	—	71,230	5
40	Other	—	1	541	45	640	—	—
41	Housing - general assistance	1,230	329	2,384	2,739	35,007	40,398	3,518
42	Environmental planning and zoning	—	4	1,088	162	4,773	8,723	1,871
43	Community development	1,097	314	1,288	2,158	23,292	29,590	1,110
44	Housing - other	133	11	8	419	6,942	2,085	537
45	Natural resources .....	...	...	...	...	...	2,886	1,043
46	Agriculture, trade and industry, and tourism .....	...	...	349	446	2,423	6,724	389
47	Agriculture .....	...	...	...	...	...	...	...
48	Trade and industry .....	...	...	349	446	2,423	6,724	389
49	Regional development commissions .....	...	...	...	...	1,700	75	136
50	Industrial parks and commissions .....	...	...	349	446	723	6,649	253
51	Tourism .....	...	...	...	...	...	...	...
52	Recreation and culture	1,334	541	5,489	5,459	106,341	179,148	16,386
53	Recreational facilities	1,037	498	4,249	5,284	54,160	113,699	10,942
54	Cultural facilities	5	24	1,240	138	8,651	58,954	4,833
55	Other	292	19	—	37	43,530	6,495	611
56	Education - primary and secondary	921	20,214	123,486	68	1,255,423(1)	1,857,535	193,652
57	Fiscal services	5,326	1,842	16,164	5,134	294,766	339,179	34,155
58	Debt charges	4,307	1,637	12,853	4,837	289,595	230,396	20,375
59	Interest on short term borrowing	507	117	85	—	825	11,844	1,003
60	Interest on long term borrowing	2,406	1,445	11,206	4,473	256,338(2)	218,394	18,087
61	Other	1,394	75	1,562	364	32,432	158	1,285
62	Transfers to reserves and allowances	184	205	2,984	297	5,171	76,052	6,778
63	Transfers to own enterprises	835	—	327	—	—	32,731	7,002
64	Other services	118	—	1,769	1,465	74	10,676	—
65	General expenditure	48,154	25,972	254,817	57,873	2,443,510	4,002,419	402,514

(1) Education expenditure for Quebec is estimated.

(2) School debenture interest in Quebec estimated at \$92 million.

TABLEAU 2. Dépenses générales, par province, 1971 - fin

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub-total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	NO
thousands of dollars — milliers de dollars								
2,822	14,928	92,034	360,370	—	—	360,370	Bien-être social	36
123	169	3,583	10,845	—	—	10,845	Administration	37
1,625	9,515	84,215	258,213	—	—	258,213	Assistance	38
549	2,707	4,021	86,808	—	—	86,808	Services	39
525	2,537	215	4,504	—	—	4,504	Autres	40
1,500	4,716	9,195	101,016	—	527	101,543	Logement — aide générale	41
270	4	3,815	20,710	—	10	20,720	Urbanisme et zonage	42
201	3,594	3,687	66,331	—	444	66,775	Mise en valeur du territoire	43
1,029	1,118	1,693	13,975	—	73	14,048	Logements — autres	44
189	272	5,665	10,055	...	...	10,055	Ressources naturelles	45
87	62	1,254	11,734	38	91	11,863	Agriculture, commerce et industrie et tourisme	46
...	...	...	...	...	...	...	Agriculture	47
87	62	1,254	11,734	38	91	11,863	Commerce et industrie	48
—	—	54	1,965	38	—	2,003	Commissions d'expansion régional	49
87	62	1,200	9,769	—	91	9,860	Parcs et commissions industrielles	50
...	...	...	...	...	...	...	Tourisme	51
9,847	42,030	54,332	420,907	198	617	421,722	Loisirs et culture	52
5,954	30,469	41,946	268,238	190	580	269,008	Installations récréatives	53
3,658	9,901	10,665	98,069	1	7	98,077	Installations culturelles	54
235	1,660	1,721	54,600	7	30	54,637	Autres	55
171,107	368,106	424,612	4,415,124	—	1,369	4,416,493	Éducation — élémentaire et secondaire	56
28,028	65,038	83,223	872,855	140	208	873,203	Services financiers	57
19,312	52,558	64,660	700,530	71	197	700,798	Service de la dette	58
223	—	2,102	16,706	—	9	16,715	Intérêts sur emprunts à court terme	59
16,351	48,855	58,216	635,771	71	174	636,016	Intérêts sur emprunts à long terme	60
2,738	3,703	4,342	48,053	—	14	48,067	Autres	61
7,274	7,055	18,287	124,287	69	11	124,367	Transferts aux réserves et provisions	62
1,442	5,425	276	48,038	—	—	48,038	Transferts aux entreprises propres	63
—	9,146	913	24,161	11	4	24,176	Autres services	64
375,173	863,821	956,386	9,430,639	2,091	6,829	9,439,559	Dépenses générales	65

(1) Les dépenses du Québec au titre de l'éducation sont estimatives.

(2) L'intérêts de la dette obligataire non garanti des écoles du Québec est évaluée à 92 millions de dollars.

TABLE 3. Capital Expenditures for Fixed Assets, by Province, 1971

No.	Function	Nfld. (1) — T.-N. (1)	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
		thousands of dollars — milliers de dollars						
1	General government	332	—	2,396	678	7,404	8,808	942
2	Protection of persons and property	254	2	1,120	519	6,123	15,067	786
3	Transportation and communications	3,407	280	3,816	4,884	94,147	216,876	19,973
4	Environment	19,082	114	17,230	6,984	97,661	105,546	11,929
5	Health	—	—	2,328	—	—	10,119	1,638
6	Social welfare	—	—	880	—	—	11,307	10
7	Recreation and culture	154	111	201	2,236	32,566	47,249	4,312
8	Education	—	2,954	11,583	—	225,000(2)	301,378	19,662
9	Other	1,203(3)	141(3)	2,137(3)	2,157(3)	26,663(3)	30,896(3)	521(3)
10	Total	24,432	3,602	41,691	17,458	489,564	747,246	59,773

(2) Estimated.

(3) Environmental development services.

TABLE 4. Percentage Distribution of General Revenue, by Province, 1971

[illegible]

TABLEAU 3. Dépenses en immobilisations, par province, 1971

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub-total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Function	No
thousands of dollars — milliers de dollars								
568	1,374	3,238	25,740	30	28	25,798	Administration publique générale	1
726	1,019	6,366	31,982	48	237	32,267	Protection des personnes et des biens	2
10,633	60,070	48,026	462,112	209	406	462,727	Transports et communications	3
6,800	25,468	56,118	346,932	132	1,486	348,550	Environnement	4
4,604	4,705	60	23,454	—	19	23,473	Santé	5
354	453	1,265	14,269	—	—	14,269	Bien-être social	6
2,800	11,600	21,787	123,016	95	147	123,258	Loisirs et culture	7
19,973	42,467	64,255	687,272	—	—	687,272	Éducation	8
706(3)	5,676(3)	8,785(3)	7,885	4	21(3)	78,910	Autres	9
47,164	152,832	209,900	1,793,662	518	2,344	1,796,524	Total	10

(1) Données préliminaires, voir texte à la page 8.

(2) Estimation.

(3) Services d'urbanisme.

TABLEAU 4. Répartition proportionnelle (%) des recettes générales, par province, 1971

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub-total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Source	No
56.6	51.4	59.3	53.3	60.6	65.0	53.3	Revenue de sources propres	1
42.8	35.1	48.1	42.2	26.0	25.8	42.2	Impôts	2
36.8	30.7	44.6	36.3	23.7	23.1	36.3	Propriété immobilière	3
2.8	2.1	2.0	1.8	2.3	1.3	1.8	Évaluations spéciales	4
...	...	...	0.1	...	...	0.1	Propriété personnelle	5
2.8	2.3	1.5	3.5	...	1.4	3.5	Sociétés et entreprises	6
0.4	...	..	0.5	...	...	0.5	Autres	7
1.4	2.2	0.9	1.4	4.9	11.2	1.4	Subventions en remplacement d'impôts	8
0.3	0.4	0.3	0.5	4.9	5.3	0.5	Administration publique fédérale	9
0.1	—	0.1	0.2	—	—	0.2	Entreprises publiques fédérales	10
0.1	0.9	0.1	0.2	—	5.9	0.2	Administrations publiques provinciales	11
0.6	—	0.3	0.3	—	—	0.3	Entreprises publiques provinciales	12
0.2	0.9	—	0.1	—	—	0.1	Entreprises publiques locales	13
0.1	..	0.1	0.1	—	—	0.1	Organismes non-gouvernementaux	14
7.0	6.3	6.2	5.7	20.3	23.7	5.7	Ventes de biens et services	15
3.1	2.9	3.0	3.5	11.8	9.1	3.5	Approvisionnement d'eau	16
3.9	3.4	3.2	2.2	8.5	14.6	2.2	Autres	17
0.2	0.8	0.6	0.3	0.8	1.6	0.3	Loyers	18
..	0.4	..	0.1	—	—	0.1	Concessions et franchises	19
0.5	0.9	1.2	0.6	4.5	1.5	0.6	Licenses et permis	20
1.4	1.8	0.3	0.3	—	—	0.3	Remises des propres entreprises	21
1.0	0.1	0.9	0.4	1.1	0.1	0.4	Intérêts	22
0.3	0.7	0.3	0.4	1.4	0.4	0.4	Intérêts et pénalités au titre des impôts	23
0.4	0.6	0.5	0.4	1.1	0.1	0.4	Amendes	24
1.6	2.5	0.3	1.5	0.5	0.6	1.5	Divers	25
43.4	48.6	40.7	46.7	39.4	35.0	46.7	Transferts	26
0.8	4.7	—	3.6	22.3	8.7	3.6	De nature générale	27
0.8	4.7	—	3.6	22.3	8.7	3.6	Administrations publiques provinciales	28
42.6	43.9	40.7	43.1	17.1	26.3	43.1	À usage précis	29
0.8	0.6	1.2	1.0	2.7	4.7	1.0	Administration publique fédérale	30
41.8	43.3	39.5	42.1	14.4	21.6	42.1	Administrations publiques provinciales	31
100.0	100.0	100.0	100.0	100.0	100.0	100.0	Revenu général	32

TABLE 5. Percentage Distribution of General Expenditure by Province, 1971

TABEAU 5. Répartition proportionnelle (%) des dépenses générales, par province, 1971

Function - Fonction	Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
General government - Administration publique générale	6.8	1.9	4.5	7.6	4.8	2.6	3.5
Protection of persons and property - Protection des personnes et des biens	2.9	2.9	5.8	18.3	6.9	6.7	6.0
Transportation and communications - Transports et communications	21.9	3.8	4.8	24.1	11.5	12.4	11.2
Environment - Environnement	49.8	3.0	9.8	23.4	6.6	6.3	8.8
Health - Santé	--	0.1	9.5	--	0.5	5.6	7.0
Social welfare - Bien-être social	--	--	6.9	0.1	0.3	5.5	1.5
Housing - general assistance - Logement - aide générale	2.6	1.3	0.9	4.7	1.4	1.0	0.9
Natural resources - Ressources naturelles	...	...	...	...	...	0.1	0.3
Agriculture, trade and industry, and tourism - Agriculture commerce et industrie, et tourisme	...	...	0.1	0.8	0.1	0.2	0.1
Recreation and culture - Loisirs et culture	2.8	2.1	2.2	9.4	4.4	4.5	4.1
Education - Éducation	1.9	77.8	48.5	0.1	51.4	46.4	48.1
Fiscal services - Services financiers	11.1	7.1	6.3	8.9	12.1	8.5	8.5
Other services - Autres services	0.2	--	0.7	2.6	--	0.2	--
General expenditure - Dépenses générales	100.0	100.0	100.0	100.0	100.0	100.0	100.0
	Sask.	Alta. — Alb.	B.C. — C.-B.	Sub-total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total
General government - Administration publique générale	3.7	3.4	3.9	3.6	16.4	7.1	3.6
Protection of persons and property - Protection des personnes et des biens	4.6	6.1	7.7	6.7	14.0	6.7	6.7
Transportation and communications - Transports et communications	14.4	13.2	9.0	11.8	27.9	12.8	11.8
Environment - Environnement	4.8	6.2	8.5	7.1	22.1	31.6	7.1
Health - Santé	15.5	12.8	0.7	4.9	1.1	0.6	4.9
Social welfare - Bien-être social	0.8	1.7	9.6	3.9	--	--	3.9
Housing - general assistance - Logement - aide générale	0.4	0.5	1.0	1.1	--	7.7	1.1
Natural resources - Ressources naturelles	0.1	--	0.6	0.1	...	...	0.1
Agriculture trade and industry, and tourism - Agriculture commerce et industrie, et tourisme	--	--	0.1	0.1	1.8	1.3	0.1
Recreation and culture - Loisirs et culture	2.6	4.9	5.7	4.5	9.5	9.0	4.5
Education - Éducation	45.6	42.6	44.4	46.8	--	20.1	46.8
Fiscal services - Services financiers	7.5	7.5	8.7	9.2	6.7	3.0	9.2
Other services - Autres services	--	1.1	0.1	0.2	0.5	0.1	0.2
General expenditure - Dépenses générales	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 6. Per Capita Ratios of General Revenue by Type and by Province, 1971

TABEAU 6. Recettes générales par habitant, par type, et par province, 1971

	Taxes — Impôts	Transfers — Transferts	Other — Autres	Total
Newfoundland(1) - Terre-Neuve(1)	\$'000			
Population 522,000, per capita in - Population 522,000, par habitant en	13,002	17,750	5,343	36,095
	25	34	10	69
Prince Edward Island - Île-du-Prince-Édouard	\$'000			
Population 112,000, per capita in - Population 112,000, par habitant en	7,817	13,217	1,586	22,620
	70	118	14	202
Nova Scotia - Nouvelle Écosse	\$'000			
Population 789,000, per capita in - Population 789,000, par habitant en	89,321	125,410	27,256	241,987
	113	159	35	307
New Brunswick - Nouveau Brunswick	\$'000			
Population 634,000, per capita in - Population 634,000, par habitant en	15,425	20,633	9,411	45,469
	24	33	15	72
Québec	\$'000			
Population 6,028,000, per capita in - Population 6,028,000, par habitant en	923,059	1,099,577	272,694	2,295,330
	153	183	45	381
Ontario	\$'000			
Population 7,703,000, per capita in - Population 7,703,000, par habitant en	1,656,639	1,758,025	310,138	3,724,802
	215	228	41	484
Manitoba	\$'000			
Population 988,000, per capita in - Population 988,000, par habitant en	157,277	173,658	69,757	400,692
	159	176	71	406
Saskatchewan	\$'000			
Population 926,000, per capita in - Population 926,000, par habitant en	168,122	170,288	53,885	392,295
	182	184	58	424
Alberta	\$'000			
Population 1,628,000, per capita in - Population 1,628,000, par habitant en	282,806	391,494	131,175	805,475
	174	240	81	495
British Columbia - Colombie-Britannique	\$'000			
Population 2,185,000, per capita in - Population 2,185,000, par habitant en	413,224	349,530	97,006	859,760
	189	160	44	393
Yukon Territory - Territoires du Yukon	\$'000			
Population 18,000, per capita in - Population 18,000, par habitant en	490	742	652	1,884
	27	42	36	105
Northwest Territory - Territoires du Nord-Ouest	\$'000			
Population 35,000, per capita in - Population 35,000, par habitant en	1,352	1,838	2,055	5,245
	39	52	59	150

(1) See text p. 8. - Voir texte à la page 8.

TABLE 7. Per Capita Ratios of General Expenditure by Function and by Province, 1971

TABEAU 7. Dépenses générales par habitant, par fonction et par province, 1971

		General government — Adminis- tration publique générale	Protection of persons and property — Protection des personnes et des biens	Transportation and communications — Transports et communi- cations	Environ- ment — Environ- nement	Health — Santé	Social welfare — Bien-être social
Newfoundland(1) — Terre-Neuve(1)	\$'000	3,262	1,403	10,559	23,991	10	—
Population 522,000, per capita in — Population 522,000, par habitant en	\$	6	3	20	46	--	—
Prince Edward Island — Île-du-Prince-Édouard	\$'000	495	753	991	786	20	1
Population 112,000, per capita in — Population 112,000, par habitant en	\$	4	7	9	7	--	--
Nova Scotia — Nouvelle-Écosse	\$'000	11,534	14,833	12,268	24,913	24,146	17,482
Population 789,000, per capita in — Population 789,000, par habitant en	\$	15	19	15	32	31	22
New Brunswick — Nouveau-Brunswick	\$'000	4,408	10,608	13,942	13,529	24	51
Population 634,000, per capita in — Population 634,000, par habitant en	\$	7	17	22	21	--	--
Québec	\$'000	118,269	169,436	281,476	161,726	11,830	6,739
Population 6,028,000, per capita in — Population 6,028,000, par habitant en ...	\$	20	28	46	27	2	1
Ontario	\$'000	103,274	267,844	496,833	251,875	225,808	220,239
Population 7,703,000, per capita in — Population 7,703,000, par habitant en ...	\$	13	35	64	33	29	29
Manitoba	\$'000	14,154	24,157	45,124	35,509	28,353	6,074
Population 988,000, per capita in — Population 988,000, par habitant en	\$	14	24	46	36	29	6
Saskatchewan	\$'000	13,941	17,284	54,026	18,158	58,184	2,822
Population 926,000, per capita in — Population 926,000, par habitant en	\$	15	19	58	20	63	3
Alberta	\$'000	28,912	52,864	113,789	53,052	110,906	14,928
Population 1,628,000, per capita in — Population 1,628,000, par habitant en ...	\$	18	32	70	33	68	9
British Columbia — Colombie-Britannique	\$'000	37,696	73,653	85,987	81,526	6,296	92,034
Population 2,185,000, per capita in — Population 2,185,000, par habitant en ...	\$	17	34	39	37	3	42
Yukon Territory — Territoires du Yukon	\$'000	342	293	584	462	23	—
Population 18,000, per capita in — Population 18,000, par habitant en	\$	19	16	32	26	1	—
Northwest Territories — Territoires du Nord-Ouest	\$'000	485	454	873	2,160	41	—
Population 35,000, per capita in — Population 35,000, par habitant en	\$	14	13	25	62	1	—
		Recreation and culture — Loisirs et culture	Éducation	Fiscal services — Services financiers	Other — Autres	Total	
Newfoundland(1) — Terre-Neuve(1)	\$'000	1,334	921	5,326	1,348	48,154	
Population 522,000, per capita in — Population 522,000, par habitant en	\$	2	2	10	3	92	
Prince Edward Island — Île-du-Prince-Édouard	\$'000	541	20,214	1,842	329	25,972	
Population 112,000, per capita in — Population 112,000, par habitant en	\$	5	181	16	3	232	
Nova Scotia — Nouvelle-Écosse	\$'000	5,489	123,486	16,164	4,502	254,817	
Population 789,000, per capita in — Population 789,000, par habitant en	\$	7	156	20	6	323	
New Brunswick — Nouveau-Brunswick	\$'000	5,459	68	5,134	4,650	57,873	
Population 634,000, per capita in — Population 634,000, par habitant en	\$	9	--	8	7	91	
Québec	\$'000	106,341	1,255,423	294,766	37,504	2,443,510	
Population 6,028,000, per capita in — Population 6,028,000, par habitant en ...	\$	18	208	49	6	405	
Ontario	\$'000	179,148	1,857,535	339,179	60,684	4,002,419	
Population 7,703,000, per capita in — Population 7,703,000, par habitant en ...	\$	23	241	44	8	519	
Manitoba	\$'000	16,386	193,652	34,155	4,950	402,514	
Population 988,000 per capita in — Population 988,000, par habitant en	\$	16	196	35	5	407	
Saskatchewan	\$'000	9,847	171,107	28,028	1,776	375,173	
Population 926,000, per capita in — Population 926,000, par habitant en	\$	10	185	30	2	405	
Alberta	\$'000	42,030	368,106	65,038	14,196	863,821	
Population 1,628,000, per capita in — Population 1,628,000, par habitant en ...	\$	26	226	40	9	531	
British Columbia — Colombie-Britannique	\$'000	54,332	424,612	83,223	17,027	956,386	
Population 2,185,000, per capita in — Population 2,185,000, par habitant en ...	\$	25	194	38	8	437	
Yukon Territory — Territoires du Yukon	\$'000	198	—	140	49	2,091	
Population 18,000, per capita in — Population 18,000, par habitant en	\$	11	—	8	3	116	
Northwest Territories — Territoires du Nord-Ouest	\$'000	617	1,369	208	622	6,829	
Population 35,000, per capita in — Population 35,000, par habitant en	\$	17	39	6	18	195	

(1) See text page 8. — Voir texte à la page 8.

TABLE 8. Specific Purpose Transfers from Governments, Functionalized by Provinces and Territories, 1971

No.	Function	Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
thousands of dollars — milliers de dollars								
Federal:								
1	General government	—	—	—	—	—	—	475
2	Protection of persons and property	7	—	—	—	—	48	78
3	Transportation and communications	270	—	—	—	—	4,358	639
4	Environment	1,850	55	916	270	1,787	9,935	651
5	Housing — general assistance	2,165	173	1,468	1,911	12,988	13,664	672
6	Natural resources	—	—	—	—	—	—	463
7	Agriculture	—	—	1,819	—	—	—	256
8	Recreation and culture	1,068	173	1,013	790	5,309	3,260	517
9	Other services	—	—	—	—	—	1,130	166
10	Total federal (Table 1, item 30)	5,360	401	5,216	2,971	20,084	32,395	3,917
Provincial:								
11	General government	3,332	—	487	—	90	314	119
12	Protection of persons and property	6	30	3,272	—	1,055	5,098	234
13	Transportation and communications	2,005	78	400	—	7,613	237,994	6,910
14	Environment	2,993	—	3,146	138	15,838	2,312	98
15	Health	—	—	20,685	—	—	195,369	24,186
16	Social welfare	—	—	10,060	—	6,000	128,914	3,663
17	Housing — general assistance	—	—	21	—	597	3,358	204
18	Natural resources	—	—	—	391	—	1,964	—
19	Agriculture	20	—	—	25	1,625	—	—
20	Recreation and culture	180	2	1,054	—	1,533	13,001	1,002
21	Education	—	11,882	72,118	—	855,594	1,065,784	126,024
22	Fiscal services	3	271	1,582	—	14,625	—	—
23	Other services	—	9	1,786	—	4,418	2,792	—
24	Total provincial (Table 1, item 31)	8,539	12,272	114,611	554	908,988	1,656,900	162,440
25	Total specific purpose transfers (Table 1, item 29)	13,899	12,673	119,827	3,525	929,072	1,689,295	166,357

TABLE 9. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, by Province, 1971

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
thousands of dollars — milliers de dollars								
1	Taxation revenue (Table 1, item 2)	13,002	7,817	89,321	15,425	923,059	1,656,639	157,277
2	Tax collections	13,770	7,740	87,624	15,425	918,795	1,661,671	161,493
3	Tax collections as a percentage of taxation revenue	105.91	99.01	98.10	100.00	99.54	100.30	102.68
4	Taxes receivable, current and arrears (Table 15, item 3)	3,831	1,770	23,049	—	140,949	128,661	42,574
5	Taxes receivable as a percentage of taxation revenue	29.46	22.64	25.80	—	15.27	7.77	27.07

TABLE 10. Analysis of Debenture Debt Charges, by Purpose and by Province, 1971

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
thousands of dollars — milliers de dollars								
General:								
1	Interest	2,209	750	5,831	4,473	134,807	103,813	11,228
2	Serial principal	2,109	328	5,715	4,345	111,286	107,783	13,644
3	Sinking fund requirements	—	212	375	—	—	(1)	(1)
4	Total general	4,318	1,290	11,921	8,818	246,093	211,596	24,872
Schools:								
5	Interest	—	323	4,786	—	106,289(2)	96,588	6,858
6	Serial principal	—	119	5,594	—	79,992(2)	80,693	6,065
7	Sinking fund requirements	—	92	132	—	—	—	—
8	Total schools	—	534	10,512	—	186,281	177,281	12,923
9	Total general and schools	4,318	1,824	22,433	8,818	432,374	388,877	37,795
Utilities:								
10	Interest	—	11	221	144	819	16,656	3,460
11	Serial principal	—	20	281	93	996	14,500	2,711
12	Sinking fund requirements	—	—	—	12	57	(1)	(1)
13	Total utilities	—	31	502	249	1,872	31,156	6,171
14	Total	4,318	1,855	22,935	9,067	434,246	420,033	43,966

(1) Sinking fund requirements included with serial principal-general and schools-for Ontario, Manitoba and Saskatchewan and in utilities with serial principal for Ontario, Manitoba and British Columbia.

(2) Estimated.

TABLEAU 8. Transferts à usage précis des administrations publiques, par fonction, par province et par territoire, 1971

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub-total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	N°
thousands of dollars — milliers de dollars								
—	—	—	475	—	—	475	<u>Fédérale:</u>	
—	12	56	201	—	—	201	Administration publique générale	1
2	—	334	5,603	—	—	5,603	Protection des personnes et des biens	2
1,923	1,559	2,705	21,651	33	—	21,684	Transports et communications	3
524	2,153	4,905	40,623	—	125	40,748	Environnement	4
—	—	—	463	—	—	463	Logement — aide générale	5
—	—	—	2,075	—	—	2,075	Ressources naturelles	6
541	893	2,006	15,570	17	124	15,711	Agriculture	7
26	—	22	1,344	—	—	1,344	Loisirs et culture	8
							Autres services	9
3,016	4,617	10,028	88,005	50	249	88,304	Total, administration fédérale (poste 30, tableau 1).....	10
20	246	525	5,133	43	6	5,182	<u>Provinciale:</u>	
630	115	7,270	17,710	43	—	17,753	Administration publique générale	11
18,630	24,312	32,945	330,887	161	295	331,343	Protection des personnes et des biens	12
260	—	1,522	26,307	10	31	26,348	Transports et communications	13
53,477	97,528	7,881	399,126	6	1	399,133	Environnement	14
3,955	8,896	67,259	228,747	—	—	228,747	Santé	15
125	818	391	5,514	—	99	5,613	Bien-être social	16
—	—	3,414	5,769	—	—	5,769	Logement — aide générale	17
—	50	1,306	3,026	—	—	3,026	Ressources naturelles	18
—	1,685	4,588	23,045	1	76	23,122	Agriculture	19
86,104	211,379	212,052	2,640,937	—	626	2,641,563	Loisirs et culture	20
950	—	—	17,431	—	—	17,431	Éducation	21
84	3,810	349	13,248	8	—	13,256	Services financiers	22
							Autres services	23
164,235	348,839	339,502	3,716,880	272	1,134	3,718,286	Total administration provinciale (poste 31, tableau 1)	24
167,251	353,456	349,530	3,804,885	322	1,383	3,806,590	Total transferts à usage précis (poste 29, tableau 1).....	25

TABLEAU 9. Recettes fiscales, recouvrements d'impôts et impôts à recevoir, par province, 1971

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub-total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		N°
thousands of dollars — milliers de dollars								
168,122	282,806	413,224	3,726,692	490	1,352	3,728,534	Recettes fiscales (poste 2, tableau 1)	1
163,842	271,028	415,637	3,717,025	462	1,310	3,717,797	Recouvrements d'impôts	2
97.45	96.17	100.58	99.74	94.29	96.89	99.71	% Proportion des impôts recouvrés par rapport aux recettes fiscales	3
40,000	38,648	15,991	435,473	142	238	435,853	Impôts dus pour la période courante et arriérés d'impôts (poste 3, tableau 15).	4
23.79	13.66	3.87	11.72	28.98	17.60	11.72	% Proportion des impôts dus par rapport aux recettes fiscales	5

TABLEAU 10. Analyse des frais du service de la dette obligataire non garantie, par fonction, et par province, 1971

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub-total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		N°
thousands of dollars — milliers de dollars								
10,419	28,904	35,268	337,702	71	154	337,927	<u>Frais d'ordre général:</u>	
11,176	27,770	22,103	306,259	39	186	306,484	Intérêts	1
—	—	5,548	6,135	—	—	6,135	Capital des séries d'échéances	2
							Sommes nécessitées par les fonds d'amortissement	3
21,595	56,674	62,919	650,096	110	340	650,546	Total, frais d'ordre général	4
5,714	19,724	20,414	260,696	—	20	260,716	<u>Dépenses scolaires:</u>	
6,010	24,401	13,534	216,408	—	28	216,436	Intérêts	5
(1)	—	10,094	10,318	—	—	10,318	Capital des séries d'échéances	6
							Sommes nécessitées par les fonds d'amortissement	7
11,724	44,125	44,042	487,422	—	48	487,470	Total, dépenses scolaires	8
33,319	100,799	106,961	1,137,518	110	388	1,138,016	Total, frais d'ordre général et dépenses scolaires	9
88	8,833	93	30,325	—	—	30,325	<u>Services publics:</u>	
93	6,296	164	25,154	—	—	25,154	Intérêts	10
96	220	(1)	385	—	—	385	Capital des séries d'échéances	11
							Sommes nécessitées par les fonds d'amortissement	12
277	15,349	257	55,864	—	—	55,864	Total, services d'utilité publique	13
33,596	116,148	107,218	1,193,382	110	388	1,193,880	Total	14

(1) Les sommes nécessitées par les fonds d'amortissement sont comprises dans le capital des séries d'échéances d'ordre général et des écoles en Ontario, au Manitoba et en Saskatchewan et dans le capital des séries d'échéances des services publics en Ontario, au Manitoba et en Colombie-Britannique.

(2) Estimation.

SECTION B

TABLE 11. Economic Classification of General Revenue for the Year ended December 31, 1971

No.			Nfld.	P.E.I.	N.S.	N.B.	Qué.	Ont.	Man.
			T.-N.	†. P.-É.	N.-É.	N.-B.			
			thousands of dollars — milliers de dollars						
	<u>Source analysis</u>	<u>Economic analysis</u>							
	Taxes:								
1	Real property.....	Indirect taxes	7,566	6,338	74,775	15,425	760,329	1,419,947	140,191
2	Special assessments	Indirect taxes	407	239	831	—	70,099	41,777	4,519
3	Personal property	Indirect taxes	144	282	8,412	—	—	—	1,347
4	Corporations and business	Indirect taxes	2,845	586	4,201	—	57,837	194,915	10,505
5	Other	Indirect taxes	1,716	—	1,102	—	34,794	—	715
		Other transfers from persons	324	372	—	—	—	—	—
	Grants-in-lieu of taxes:								
6	Federal government	Transfers from federal government ...	194	133	3,929	—	4,277	25,196	3,474
7	Federal government enterprises	Indirect taxes	117	5	3,170	—	2,740	5,258	1,189
8	Provincial governments	Transfers from provincial governments	430	20	902	—	2,803	4,568	3,546
9	Provincial government enterprises	Indirect taxes	—	—	1,764	—	642	16,176	2,410
10	Local government enterprises	Indirect taxes	—	—	—	—	—	—	—
11	Non-government organizations	Indirect taxes	1,345	1	—	—	3,858	—	2,282
	Sales of goods and services:								
12	Water	Other	1,945	408	5,093	6,210	34,926	89,165	16,378
13		Indirect taxes	—	—	—	—	90,000	—	—
14	Other	Other transfers from persons	—	—	13	—	8,131	5,992	1,328
15		Investment income	49	61	1,467	647	11,048	14,158	—
16		Other	49	559	4,325	—	27,974	40,611	15,012
17	Rentals	Other	147	19	513	92	7,550	8,265	469
18	Concessions and franchises	Other	5	—	—	423	—	2,118	44
19	Licences and permits	Indirect taxes	353	55	982	439	9,004	17,564	2,938
20	Remittances from own enterprises	Investment income	—	140	204	—	—	14	—
21	Interest	Indirect taxes	77	7	1,553	208	8,791	12,766	2,362
22	Interest and penalties on taxes	Indirect taxes	17	16	1,095	47	11,712	14,216	2,301
23	Fines	Other transfers from persons	17	144	674	202	13,901	7,514	1,608
24	Miscellaneous	Other	598	18	1,572	1,143	35,337	46,557	14,416
	Transfers:								
	General purpose:								
25	Provincial governments	Transfers from provincial governments	3,851	544	5,583	17,108	170,505	68,730	7,301
	Specific purpose:								
26	Federal government	Transfers from federal government ...	5,360	401	5,216	2,971	20,084	32,395	3,917
27	Provincial governments	Transfers from provincial governments	8,539	12,272	114,611	554	908,988	1,656,900	162,440
28	General revenue		36,095	22,620	241,987	45,469	2,295,330	3,724,802	400,692
	Summary — economic classification:								
29	Indirect taxes		14,587	7,529	97,885	16,119	1,049,806	1,722,619	170,759
30	Other transfers from persons		341	516	687	202	22,032	13,506	2,936
31	Investment income		49	201	1,671	647	11,048	14,172	—
32	Transfers from federal government		5,554	534	9,145	2,971	24,361	57,591	7,391
33	Transfers from provincial governments		12,820	12,836	121,096	17,662	1,082,296	1,730,198	173,287
34	Other		2,744	1,004	11,503	7,868	105,787	186,716	46,319
35	General revenue		36,095	22,620	241,987	45,469	2,295,330	3,724,802	400,692

TABLEAU 11. Classement économique des recettes générales pour l'année terminée le 31 décembre 1971

Sask.	Alta. — Alb.	B.C. — C.-B.	Yukon	N.W.T. — T. N. -O.	Total			N ^o
thousands of dollars — milliers de dollars								
						<u>Analyse par source</u>	<u>Analyse par objet économique</u>	
						Impôts:		
144,459	247,253	383,172	447	1,210	3,201,112	Propriété immobilière	Impôts indirects	1
10,914	16,817	17,262	43	66	162,974	Évaluations spéciales	Impôts indirects	2
...	...	...	...	...	10,185	Propriété personnelle	Impôts indirects	3
11,125	18,736	12,685	...	76	313,511	Sociétés et entreprises	Impôts indirects	4
1,618	—	105	...	...	40,050	Autres	Impôts indirects	5
6	—	—	—	—	702		Transferts versés par les particuliers	
						Subventions en remplacement d'impôts:		
995	3,595	2,739	92	277	44,901	Administration publique fédérale	Transferts de l'administration fédérale	6
266	—	1,267	—	—	14,012	Entreprises publiques fédérales	Impôts indirects	7
383	6,972	1,042	—	310	20,976	Administrations publiques provinciales ..	Transferts de l'administration provinciale	8
2,216	—	2,617	—	—	25,825	Entreprises publiques provinciales	Impôts indirects	9
862	6,881	—	—	—	7,743	Entreprises publiques locales	Impôts indirects	10
503	16	729	—	—	8,734	Organismes non-gouvernementaux	Impôts indirects	11
						Ventes de biens et services:		
11,977	23,229	25,680	222	476	215,709	Approvisionnement d'eau	Autres	12
—	—	—	—	—	90,000		Impôts indirects	13
1,185	3,649	—	—	—	20,298	Autres	Transferts versés par les particuliers	14
2,599	6,262	7,753	38	169	44,251		Revenus de placements	15
11,494	17,625	19,444	123	598	137,814		Autres	16
899	6,262	4,901	15	86	29,218	Loyers	Autres	17
21	3,518	291	—	—	6,420	Concessions et franchises	Autres	18
1,773	7,081	9,974	86	78	50,327	Licenses et permis	Impôts indirects	19
5,431	14,711	2,336	—	—	22,836	Remises des propres entreprises	Revenu de placement	20
4,092	337	7,938	20	6	38,157	Intérêts	Impôts indirects	21
1,269	6,026	2,706	26	19	39,450	Intérêts et pénalités au titre des impôts	Impôts indirects	22
1,714	5,136	4,917	20	7	35,854	Amendes	Transferts versés par les particuliers	23
6,206	19,875	2,672	10	29	128,433	Divers	Autres	24
						Transferts:		
						De nature générale:		
3,037	38,038	—	420	455	315,572	Administrations publiques provinciales	Transferts versés par le provincial	25
						À usage précis:		
3,016	4,617	10,028	50	249	88,304	Administration publique fédérale	Transferts versés par le fédéral	26
164,235	348,839	339,502	272	1,134	3,718,286	Administrations publiques provinciales	Transferts versés par le provincial	27
392,295	805,475	859,760	1,884	5,245	8,831,654	Revenu général		28
						Sommaire — classification économique:		
179,097	303,147	438,455	622	1,455	4,002,080	Taxes indirectes		29
2,905	8,785	4,917	20	7	56,854	Transferts versés par les particuliers		30
8,030	20,973	10,089	38	169	67,087	Revenu de placement		31
4,011	8,212	12,767	142	526	133,205	Transferts versés par le fédéral		32
167,655	393,849	340,544	692	1,899	4,054,834	Transferts versés par le provincial		33
30,597	70,509	52,988	370	1,189	517,594	Autres		34
392,295	805,475	859,760	1,884	5,245	8,831,654	Revenu général		35

TABLE 12. Economic Classification of General Expenditure for the Year ended December 31, 1971

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.É.	N.B. — N.-B.	Qué.	Ont.	Man.
		thousands of dollars — milliers de dollars						
	<u>Functional classification</u>							
	<u>Economic classification</u>							
1	Social welfare: Social welfare assistance	—	—	8,651	—	266	149,009	4,922
	Transfers to persons							
	Fiscal services: Debt charges							
2	Interest on short term borrowings	507	117	85	—	825	11,844	1,003
3	Interest on long term borrowings	2,406	1,445	11,206	4,473	256,338	218,394	18,087
4	Other	1,394	75	1,562	364	32,432	158	1,285
5	Transfers to reserves and allowances	184	205	2,984	297	5,171	76,052	6,778
6	Transfers to own enterprises	835	—	327	—	—	32,731	7,002
7	All other classifications	42,828	24,130	230,002	52,739	2,148,478	3,514,231	363,437
8	General expenditure	48,154	25,972	254,817	57,873	2,443,510	4,002,419	402,514
	Purchases of goods and services							

TABLE 13. Reconciliation of General Revenue with Revenue on a National Accounts Basis 1971

No.		Total	System of national accounts — Système des comptes nationaux	
			Indirect taxes — Impôts indirects	Other current transfers from persons — Autres transferts courants des particuliers
		millions of dollars — millions de dollars		
1	General revenue (as per Table 11)	8,832	4,002	57
2	Add: Transfers from other levels of government as per system of national accounts	3,583		
3	Other additions: Adjustment to reflect investment income with system of national accounts concepts	5		
4	Interest on government held funds	28		
5	Interest on loans and advances	30		
6	Other	11		11
7	Total additions	3,657	—	11
8	Deduct: Proceeds from sale of goods and services	417		
9	Other deductions: Federal and provincial government grants per financial management concepts	4,188		
10	Revenue not arising from production	21		
11	Other	98	4	1
12	Total deductions	4,724	4	1
13	Total revenue on a national accounts basis	7,765	3,998	67

(1) Includes 93 from Federal Government, 3,490 from Provincial Governments.

TABLE 14. Reconciliation of General Expenditure with Current Expenditure on a National Accounts Basis 1971

No.		Total	System of national accounts — Système des comptes nationaux	
			Purchases of goods and services — Achats de biens et services	Transfer payments to — Transferts versés aux Persons(1) Particuliers(1)
		millions of dollars — millions de dollars		
1	General expenditure (as per Table 12)	9,440	8,308	959
2	Add: Depreciation (capital consumption allowance as per system of national accounts) ..	538	538	
3	Other additions: Utility debt charges interest (contra-interest on loans revenue)	30		30
4	Transfers to other levels of government	64		
5	Interfund transfers	9	9	
6	Other	11		11
7	Total additions	652	547	41
8	Deduct: Proceeds from sales of goods and services	368	368	
9	Other deductions: Capital expenditure per financial management concepts	1,797	1,797	
10	Hospitals	343	343	
11	Other	280	31	76
12	Total deductions	2,788	2,539	76
13	Total current expenditure on a national accounts basis	7,304	6,316	924

(1) Includes 655 for interest on the public debt.

(2) Includes 20 for transfers to hospitals.

TABLEAU 12. Classement économique des dépenses générales pour l'année terminée le 31 décembre 1971

Sask.	Alta. — Alb.	B.C. — C.-B.	Yukon	N.W.T. — T. N.-O.	Total			N ^o
thousands of dollars — milliers de dollars								
						Analyse par objet économique	Analyse par fonction	
1,625	9,515	84,215	—	—	258,203	Transferts aux particuliers	Bien-être social: Bien-être social assistance	1
							Services financiers: Service de la dette	
223	—	2,102	—	9	16,715	Transferts intérêt sur la dette publique ..	Intérêts sur emprunts à court terme	2
16,351	48,855	58,216	71	174	636,016	Transferts intérêt sur la dette publique ..	Intérêts sur emprunts à long terme	3
2,738	3,703	4,342	—	14	48,067	Transferts intérêt sur la dette publique ..	Autres	4
7,274	7,055	18,287	69	11	124,367	Autres	Transferts aux réserves et provisions	5
1,442	5,425	276	—	—	48,038	Autres	Transferts aux entreprises propres	6
345,520	789,268	788,948	1,951	6,621	8,308,153	Achats de biens et services	Toutes autres classifications	7
375,173	863,821	956,386	2,091	6,829	9,439,559		Dépenses générales	8

TABLEAU 13. Rapprochement des recettes générales avec les recettes sur la base de la comptabilité nationale, 1971

System of national accounts — Système des comptes nationaux						N°
Transfers from other levels of government(1) — Transferts des autres échelons de l'administration publique(1)	Investment income — Revenu de placements	Other — Autres				
millions of dollars — millions de dollars						
4,188	67		518	Recettes générales (suivant le tableau 11)	1	
3,583				Ajouter:	2	
				Transferts provenant des autres échelons de l'administration publique d'après le système des comptes nationaux.		
	5			Autres additions:	3	
				Ajustements destinés à aligner les revenus de placement sur les concepts des comptes nationaux.		
	28			Intérêt des fonds gérés par l'administration	4	
	30			Intérêt sur prêts et avances	5	
				Autres	6	
3,583	63		—	Total, additions	7	
			417	Déduire:	8	
				Revenus provenant de la vente de biens et services		
4,188				Autres déductions:	9	
			21	Subventions des administrations fédérale et provinciales		
	13		80	Recettes ne provenant pas de la production	10	
				Autres	11	
4,188	13		518	Total, déductions	12	
3,583	117		—	Recettes totales d'après les comptes nationaux	13	

(1) Inclus 93 du Gouvernement fédéral, et 3,490 des Gouvernements provinciaux.

TABLEAU 14. Rapprochement des dépenses générales avec les dépenses courantes sur la base de la comptabilité nationale, 1971

System of national accounts — Système des comptes nationaux						N°
Transfer payments to — Transferts versés aux						
Other levels of governments — Autres niveaux de l'administration publique	Non-résidents	Other — Autres				
millions of dollars — millions de dollars						
			173	Dépenses générales (suivant le tableau 12)	1	
				Ajouter:	2	
				Amortissement (provision pour consommation de capital d'après le système de la comptabilité nationale).		
				Autres additions:	3	
				Intérêt du service de la dette des services publics (contre-partie de l'intérêt reçu sur des prêts).		
64(2)				Transferts à d'autres échelons de l'administration publique	4	
				Transferts entre fonds	5	
				Autres	6	
64				Total, additions	7	
				Déduire:	8	
				Revenus provenant de la vente de biens et services		
				Autres déductions:	9	
				Dépenses d'investissement (selon la gestion financière)		
				Hôpitaux	10	
			173	Autres	11	
			173	Total, déductions	12	
64			—	Dépenses courantes calculées sur la base des concepts des comptes nationaux	13	

(1) Dont 655 au titre de l'intérêt de la dette publique.

(2) Dont 20 au titre de transferts aux hôpitaux.

SECTION C

TABLE 15. Financial Assets, (1) by Province, 1971

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué. (2)	Ont.	Man.
		thousands of dollars — milliers de dollars						
1	Cash on hand and deposits	4,461	906	17,292	1,832	69,945	113,975	63,709
2	Receivables	7,194	2,561	45,495	5,133	400,616	293,564	109,171
3	Taxes	3,831	1,770	23,049	—	140,949	128,661	42,574
4	Trade accounts	—	—	—	—	—	4,476	8,291
5	Intergovernmental	500	8	12,195	885	106,633	160,427	38,669
6	Federal government	1	1	1,264	377	6,481	12,634	470
7	Federal government enterprises	—	—	—	508	—	—	84
8	Provincial governments	499	7	8,848	—	100,152	147,793	33,482
9	Provincial government enterprises	—	—	—	—	—	—	—
10	Own enterprises	—	—	2,083	—	—	—	4,633
11	Other	2,863	783	10,251	4,248	153,034	—	19,637
12	Loans and advances	—	—	—	—	—	—	—
13	Own enterprises	—	—	—	—	—	—	—
14	Short term	—	—	—	—	—	—	—
15	Long term	—	—	—	—	—	—	—
16	Other	—	—	—	—	—	—	—
17	Short term	—	—	—	—	—	—	—
18	Long term	—	—	—	—	—	—	—
19	Investments	—	4,035	7,202	5,396	57,648	448,332	24,305
20	Other financial assets	9,007	773	4,456	2,181	50,383	22,809	6,921
21	Total financial assets	20,662	8,275	74,445	14,542	578,592	878,680	204,106

(1) Interfund balances, inter-municipal accounts receivable eliminated.

(2) Data for Quebec schools not available.

(3) Territorial government.

TABLE 16. Liabilities, (1) by Province, 1971

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué. (2)	Ont.	Man.
		thousands of dollars — milliers de dollars						
1	Borrowings from financial institutions	49,879	2,562	47,996	16,996	261,603	181,580	65,221
2	Bank overdrafts on short term loans	20,928	1,004	40,945	10,742	226,666	153,841	60,014
3	Long term borrowings	28,951	1,558	7,051	6,254	34,937	27,739	5,207
4	Chartered banks	—	851	—	—	12,081	—	—
5	Other financial institutions	28,951	707	7,051	6,254	22,856	27,739	5,207
6	Accounts payable	7,447	198	15,487	4,071	140,626	181,650	34,720
7	Trade accounts	—	54	—	—	56,882	5,329	10,476
8	Intergovernmental	810	144	392	59	4,444	13,470	1,831
9	Federal government	—	—	7	—	222	8,838	185
10	Federal government enterprises	—	—	—	—	—	—	1,044
11	Provincial governments	810	144	385	59	4,222	4,632	407
12	Provincial government enterprises	—	—	—	—	—	—	195
13	Own enterprises	—	—	—	—	—	—	—
14	Other	6,637	—	15,095	4,012	79,300	162,851	22,413
15	Loans and advances	—	—	—	—	—	—	—
16	Federal government	—	—	—	—	—	—	—
17	Short term	—	—	—	—	—	—	—
18	Long term	—	—	—	—	—	—	—
19	Provincial governments	—	—	—	—	—	—	—
20	Short term	—	—	—	—	—	—	—
21	Long term	—	—	—	—	—	—	—
22	Own enterprises	—	—	—	—	—	—	—
23	Short term	—	—	—	—	—	—	—
24	Long term	—	—	—	—	—	—	—
25	Other	—	—	—	—	—	—	—
26	Short term	—	—	—	—	—	—	—
27	Long term	—	—	—	—	—	—	—
28	Debenture debt	28,934	16,547	186,297	72,871	2,447,123(4)	3,799,902	383,424
29	Other liabilities	8,737	235	9,063	4,534	68,906	36,678	9,537
30	Total liabilities	94,997	19,542	258,843	98,472	2,918,258	4,199,810	492,902

(1) Interfund balances, inter-municipal accounts payable eliminated.

(2) Data for Quebec schools not available.

(3) Territorial government.

(4) Includes 26,997 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

TABLEAU 15. Actif financier(1) par province, 1971

Sask.	Alta. Alb.	B.C. C.-B.	Sub-total Total partiel(2)	Yukon	N.W.T. T. N.-O.	Total(2)		N°
thousands of dollars — milliers de dollars								
43,684	59,225	44,400	419,429	276	103	419,808	Encaisse et dépôts	1
76,636	120,060	54,165	1,114,595	541	1,742	1,116,878	Effets à recevoir	2
40,000	38,648	15,991	435,473	142	238	435,853	Impôts	3
469	1,598	29	14,863	—	—	14,863	Créances de nature commerciale	4
13,898	26,643	18,259	378,117	248	867	379,232	Transactions entre administrations publique	5
948	2,069	2,008	26,253	59	107	26,419	Administration fédérale	6
—	—	9	601	—	—	601	Entreprises publiques fédérales	7
12,950	13,109	12,050	328,890	189	751(3)	329,830	Administrations provinciales	8
—	—	—	—	—	—	—	Entreprises publique provinciales	9
—	11,465	4,192	22,373	—	9	22,382	Propres entreprises publiques	10
22,269	53,171	19,886	286,142	151	637	286,930	Autres	11
1,175	—	—	1,175	—	78	1,253	Prêts et avances	12
—	—	—	—	—	—	—	Propres entreprises publiques	13
—	—	—	—	—	—	—	À court terme	14
—	—	—	—	—	—	—	À long terme	15
1,175	—	—	1,175	—	78	1,253	Autres	16
1,175	—	—	1,175	—	78	1,253	À court terme	17
—	—	—	—	—	—	—	À long terme	18
69,316	60,883	153,668	830,785	—	180	830,965	Placements	19
28,019	41,773	14,793	181,115	1	97	181,213	Autre actif financier	20
218,830	281,941	267,026	2,547,099	818	2,200	2,550,117	Total, actif financier	21

(1) Après élimination des soldes entre fonds et des sommes à recevoir entre municipalités.

(2) Les données des écoles du Québec ne sont pas disponibles.

(3) Administration territoriale.

TABLEAU 16. Passif(1) par province, 1971

Sask.	Alta. Alb.	B.C. C.-B.	Sub-total Total partiel	Yukon	N.W.T. T. N.-O.	Total		N°
thousands of dollars — milliers de dollars								
24,941	37,664	68,499	756,941	13	1,588	758,542	Emprunts auprès d'institutions financières	1
20,882	23,075	48,631	606,728	13	1,570	608,311	Découverts bancaires et emprunts à court terme	2
4,059	14,589	19,868	150,213	—	18	150,231	Emprunts à long terme	3
464	37	357	13,790	—	17	13,807	Banques à charte	4
3,595	14,552	19,511	136,423	—	1	136,424	Autres institutions financières	5
21,464	84,121	25,608	515,392	289	1,011	516,692	Effets à payer	6
71	2,623	6,171	81,606	236	2	81,844	Comptes de nature commerciale	7
3,651	22,834	16,351	63,986	53	265	64,304	Transactions entre administrations publique	8
—	172	4,559	13,983	—	—	13,983	Administration publique fédérale	9
—	—	209	1,253	—	—	1,253	Entreprises publiques fédérales	10
3,651	6,112	596	21,018	53	200(3)	21,271	Administrations publiques provinciales	11
—	65	—	260	—	—	260	Entreprises publiques provinciales	12
—	16,485	10,987	27,472	—	65	27,537	Propres entreprises publiques	13
17,742	58,664	3,086	369,800	—	744	370,544	Autres	14
—	—	—	—	—	—	—	Emprunts et avances	15
—	—	—	—	—	—	—	Administration publique fédérale	16
—	—	—	—	—	—	—	À court terme	17
—	—	—	—	—	—	—	À long terme	18
—	—	—	—	—	—	—	Administrations publiques provinciales	19
—	—	—	—	—	—	—	À court terme	20
—	—	—	—	—	—	—	À long terme	21
—	—	—	—	—	—	—	Propres entreprises publiques	22
—	—	—	—	—	—	—	À court terme	23
—	—	—	—	—	—	—	À long terme	24
—	—	—	—	—	—	—	Autres	25
—	—	—	—	—	—	—	À court terme	26
—	—	—	—	—	—	—	À long terme	27
261,636	1,001,019	898,399	9,096,152	1,559	3,391	9,101,102	Dette obligataire	28
29,700	41,797	23,048	232,235	40	379	232,654	Autre passif	29
337,741	1,164,601	1,015,554	10,600,720	1,901	6,369	10,608,990	Total, passif	30

(1) Après élimination des soldes entre fonds et des sommes à payer entre municipalités.

(2) Les données des écoles du Québec ne sont pas disponibles.

(3) Administration territoriale.

(4) Comprend 26,997 en obligations de la Commission de transport de Montréal garanties par la cité de Montréal.

TABLE 17. Analysis of Debenture Debt, by Purpose and by Province, 1971

No.		Nfld. — T.-N.		P.E.I. — Î. P.-É.		N.S. — N.-É.		N.B. — N.-B.		Qué.		Ont.(1)		Man.	
		Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment
		thousands of dollars — milliers de dollars													
1	General	17,444	11,490	3,068	7,631	103,059	5,344	66,948(2)	3,354	2,408,472(3)	..	2,140,170(4)	...(4)	103,565	93,125
2	Schools .....	...	...	1,778	3,888	73,323	1,406	—	—	(6)	(6)	1,659,732(7)	...	126,656	6,497
3	Sub-totals	17,444	11,490	4,846	11,519	176,382	6,750	66,948	3,354	2,408,472	(6)	3,799,902	...	230,221	99,622
4	Utilities:														
	Electric light and power.	—	—	182	—	840	—	1,549	979	11,654	...	...	...	2,645	33,983
5	Gas supply systems.	...	...	—	—	—	—	—	—	...	...	...	...	—	—
6	Transit systems	—	—	—	—	1,575	750	—	—	...	26,997	...	...	15,708	822
7	Telephone systems.	...	...	—	—	—	—	—	—	...	...	...	...	—	—
8	Central heating	...	...	—	—	—	—	—	—	...	...	...	...	423	—
9	Ferries .....	...	...	—	—	—	—	—	—	...	...	...	...	—	—
10	Airports .....	...	...	—	—	—	—	—	—	...	...	...	...	—	—
11	Housing .....	...	...	—	—	—	—	41	—	...	...	...	...	—	—
12	Parking authorities.	...	...	—	—	—	—	—	—	...	...	...	...	—	—
13	Other .....	...	...	—	—	—	—	—	—	...	...	...	...	—	—
14	Sub-totals ...	...	...	182	—	2,415	750	1,590	979	11,654	26,997	...	...	18,776	34,805
15	Unclassified	—	—	—	—	—	—	—	—	—	—	—	—	—	—
16	Total debenture debt.	17,444	11,490	5,028	11,519	178,797	7,500	68,538	4,333	2,420,126	26,997	3,799,902	...	248,997	134,427

- (1) General includes other long term debt due to Ontario Water Resources Commission.
 (2) Includes some electric light for City of Moncton.
 (3) Includes an unidentifiable amount of sinking fund.
 (4) General includes utilities.
 (5) Whitehorse only.
 (6) Data for Quebec schools not available.
 (7) Includes Roman Catholic separate schools and public schools in unorganized areas.

TABLE 18. Changes in Gross Debenture Debt during 1971

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.(1)	Ont.	Man.
		thousands of dollars — milliers de dollars						
1	Gross debenture debt as at December 31, 1970	25,554	17,104	176,709	66,522	2,365,543	3,602,599	369,975
2	Debentures sold during 1971	5,489	214	21,685	10,799	193,919	400,279	35,869
3	Debentures retired during 1971	2,109	771	12,097	4,450	112,339	202,976	22,420
4	Gross debenture debt as at December 31, 1971	28,934	16,547	186,297	78,871	2,447,123	3,799,902	383,424

- (1) Data for Quebec schools not available.

TABLE 19. Analysis of Debenture Debt classified by Place of Payment and by Province, 1971

	Payable in	Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.(1)	Ont.	Man.
No.								
		thousands of dollars — milliers de dollars						
1	Canada only	27,077	16,547	183,047	72,871	1,959,667	3,799,902(2)	322,019
2	England only	—	—	—	—	3,258	—	—
3	England and Canada	—	—	—	—	296	—	—
4	U.S.A. only	1,857	—	2,175	—	436,800	—	54,731
5	U.S.A. and Canada	—	—	1,075	—	70	—	—
6	England, U.S.A. and Canada	—	—	—	—	9,724	—	—
7	Switzerland and Germany	—	—	—	—	37,308	—	6,674
8	Total	28,934	16,547	186,297	72,871	2,447,123	3,799,902	383,424

- (1) Data for Quebec schools not available.
 (2) Includes an unidentifiable amount payable in U.S.A.

TABLEAU 17. Analyse de la dette obligatoire non garantie par destination et par province, 1971

Sask.		Alta.		B.C.		Sub-total serial and sinking fund — Total partiel séries d'éché- ances et fonds d'amortisse- ment	Yukon		N.W.T.		Total serial and sinking fund — Total séries d'éché- ances et fonds d'amortisse- ment		N ^o
Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund		Serial	Sinking fund	Serial	Sinking fund			
— Séries d'éché- ances	— Fonds d'amor- tisse- ment	— Séries d'éché- ances	— Fonds d'amor- tisse- ment	— Séries d'éché- ances	— Fonds d'amor- tisse- ment		— Séries d'éché- ances	— Fonds d'amor- tisse- ment	— Séries d'éché- ances	— Fonds d'amor- tisse- ment			
thousands of dollars — milliers de dollars													
106,228(3)	69,229	478,915	8,210	289,403	200,912	6,116,567	1,559(5)	—	2,734	—	6,120,860	Emploi général	1
71,860(3)	13,031	338,315(3)	—	406,593	—	2,703,079(6)	...	...	657	...	2,703,736(6)	écoles	2
178,088	82,260	817,230	8,210	695,996	200,912	8,819,646(6)	1,559	—	3,391	—	8,824,596(6)	Total partiel	3
—	—	78,364	11,000	1,425	—	142,621	...	...	...	...	142,621	Services publics:	
—	—	2,312	—	—	—	2,312	...	...	...	...	2,312	Éclairage et énergie	4
—	—	—	—	—	—	—	...	...	...	...	—	électriques.	
408	880	12,250	—	21	—	59,411	...	...	...	...	59,411	Réseaux de distribution de	5
—	—	55,613	6,500	45	—	62,158	...	...	...	...	62,158	gaz.	6
—	—	—	—	—	—	—	...	...	...	...	—	Réseaux de transports	7
—	—	—	—	—	—	—	...	...	...	...	—	Réseaux téléphoniques	8
—	—	—	—	—	—	—	...	...	...	...	—	Chauffage central	9
—	—	—	—	—	—	—	...	...	...	...	—	Services de traversiers	10
—	—	256	—	—	—	256	...	...	...	...	256	Aéroports	11
—	—	9,284	—	—	—	9,325	...	...	...	...	9,325	Logements	12
—	—	—	—	—	—	—	...	...	...	...	—	Stationnement	13
—	—	—	—	—	—	—	...	...	...	...	—	Autres	14
408	880	158,079	17,500	1,491	—	276,506	...	...	—	—	276,506	Total partiel	15
—	—	—	—	—	—	—	—	—	—	—	—	Non précisé	16
178,496	83,140	975,309	25,710	697,487	200,912	9,096,152	1,559	—	3,391	—	9,101,102	Total dette obligatoire non garantie.	

(1) "Emploi général" comprend d'autres créances à long terme relativement à la Ontario Water Resources Commission.

(2) Comprend une partie de l'éclairage de la ville de Moncton.

(3) Comprend une partie indéterminée du fonds d'amortissement.

(4) L'emploi général comprend les services publics.

(5) Whitehorse seulement.

(6) Les données des écoles du Québec ne sont pas disponibles.

(7) Comprend les écoles catholiques séparées et les écoles publiques des régions non municipalisées.

TABLEAU 18. Variation de la dette obligatoire brute non garantie en 1971

Sask.	Alta.	B.C.	Sub-total(1)	Yukon	N.W.T.	Total(1)		N ^o
—	—	—	—		—			
Alb.	Alb.	C.-B.	Total partiel(1)		T. N.-O.			
thousands of dollars — milliers de dollars								
261,366	940,769	840,896	8,667,037	1,267	2,642	8,670,946	Dette obligatoire brute non garantie au 31 décembre, 1970	1
17,645	118,937	108,946	913,782	331	935	915,048	Vente d'obligations non garantie en 1971	2
17,375	58,687	51,443	484,667	39	186	484,892	Remboursement d'obligations non garantie en 1971	3
261,636	1,001,019	898,399	9,096,152	1,559	3,391	9,101,102	Dette obligatoire brute non garantie au 31 décembre 1971	4

(1) Les données des écoles du Québec ne sont pas disponibles.

TABLEAU 19. Analyse de la dette obligatoire non garantie selon le lieu de remboursement, par province, 1971

Sask.	Alta.	B.C.	Sub-total(1)	Yukon	N.W.T.	Total(1)	Lieu de remboursement	N ^o
—	—	—	—		—			
Alb.	Alb.	C.-B.	Total partiel(1)		T. N.-O.			
thousands of dollars — milliers de dollars								
238,636	950,944	692,841	8,263,551	1,559	3,391	8,268,501	Exclusivement au Canada	1
—	—	425	3,683	—	—	3,683	Exclusivement en Angleterre	2
—	—	—	296	—	—	296	Au Canada et en Angleterre	3
23,000	50,075	194,888	763,526	—	—	763,526	Exclusivement aux États-Unis	4
—	—	9,608	10,753	—	—	10,753	Aux États-Unis et au Canada	5
—	—	637	10,361	—	—	10,361	En Angleterre, aux États-Unis et au Canada	6
—	—	—	43,982	—	—	43,982	En Suisse et en Allemagne	7
261,636	1,001,019	898,399	9,096,152	1,559	3,391	9,101,102	Total	8

(1) Les données des écoles du Québec ne sont pas disponibles.

(2) Comprend un montant indéterminé payable aux États-Unis.

TABLE 20. Direct Debt, by Province for the Year ended December 31, 1971

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.(1)	Ont.	Man.
		thousands of dollars — milliers de dollars						
	<u>Direct debt</u>							
1	Long-term (debentured)	28,934	16,547	186,297	72,871	2,447,123	3,799,902(2)	383,424
2	Deduct sinking funds	—	4,586	1,759	2,152	3,602	417,363	40,638
3	Item 1 less item 2	28,934	11,961	184,538	70,719	2,443,521	3,382,539	342,786
4	Short-term borrowings	20,928	1,004	40,945	10,742	226,666	153,841	60,014
5	Accounts and other payables	36,398	1,756	22,538	10,325	175,563	209,389	39,927
6	Other liabilities	8,737	235	9,063	4,534	68,906	36,678	9,537
7	Total direct debt less sinking fund	94,997	14,956	257,084	96,320	2,914,656	3,782,447	452,264

(1) Data for Quebec schools not available. Includes 26,997 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.
(2) Includes other long term debt due to Ontario Water Resources Commission.

TABLE 21. Trust and Agency Funds, by Province, 1971(1)

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
		thousands of dollars — milliers de dollars						
	<u>Assets</u>							
1	Cash on hand and deposits .....	..	40	55	432	..	398	1,779
2	Investments .....	..	577	18,970	10,030	..	4,149	111,117
3	Due from other funds .....	..	—	289	6	..	123	312
4	Other financial assets .....	..	2	71	196	..	68	4,261
5	Total assets .....	..	619	19,385	10,664	..	4,738	117,469
	<u>Liabilities</u>							
6	Accounts payable .....	..	—	—	—	..	25	422
7	Due to other funds .....	..	—	—	35	..	126	32
8	Other liabilities .....	..	—	—	457	..	—	2
9	Trust and agency fund balances .....	..	619	19,385	10,172	..	4,587	117,013
10	Total liabilities .....	..	619	19,385	10,664	..	4,738	117,469

(1) Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of financial assets and liabilities, Tables 15 and 16, and are presented here for additional information only. See commentary on page 11.

TABLEAU 20. Dette directe par province au 31 décembre, 1971

Sask.	Alta. — Alb.	B. C. — C.-B.	Sub-total — Total partiel	Yukon	N.W.T. — T.N.-O.	Total		No
thousands of dollars — milliers de dollars								
							<u>Dette directe</u>	
261,636	1,001,019	898,399	9,096,152	1,559	3,391	9,101,102	Dettes à long terme (dette obligataire)	1
35,234	3,936	70,752	580,022	—	—	580,022	Moins: fonds d'amortissement	2
226,402	997,083	827,647	8,516,130	1,559	3,391	8,521,080	Poste 1 moins poste 2	3
20,882	23,075	48,631	606,728	13	1,570	608,311	Emprunts à court terme	4
25,523	98,710	45,476	665,605	289	1,029	666,923	Comptes à payer et autres créanciers	5
29,700	41,797	23,048	232,235	40	379	232,654	Autres éléments de passif	6
302,507	1,160,665	944,802	10,020,698	1,901	6,369	10,028,968	Total, dette directe, moins fonds d'amortissement	7

(1) Les données des écoles du Québec ne sont pas disponibles. Comprend 26,997 en obligations de la Commission de transport de Montréal garanties par la cité de Montréal.

(2) Comprend d'autres créances à long terme relativement à la Ontario Water Resources Commission.

TABLEAU 21. Fonds d'agences et de fiducie, par province, 1971(1)

Sask.	Alta. — Alb.	B. C. — C.-B.	Sub-total — Total partiel	Yukon	N.W.T. — T.N.-O.	Total		No
thousands of dollars — milliers de dollars								
							<u>Actif</u>	
1,079	645	2,795	7,223	—	—	7,223	Encaisse et dépôts	1
28,538	71,841	4,429	249,651	—	—	249,651	Placements	2
26	4,585	821	6,162	—	—	6,162	Montants dûs par d'autres fonds	3
3,344	4,313	198	12,453	—	—	12,453	Autres actif financier	4
32,987	81,384	8,243	275,489	—	—	275,489	Actif total	5
							<u>Passif</u>	
391	826	18	1,682	—	—	1,682	Effets à payer	6
21	4,558	384	5,156	—	—	5,156	Montants dûs à d'autres fonds	7
132	82	31	704	—	—	704	Autres éléments de passif	8
32,443	75,918	7,810	267,947	—	—	267,947	Solde des fonds d'agence et de fiducie	9
32,987	81,384	8,243	275,489	—	—	275,489	Passif total	10

(1) Lorsque l'actif et le passif de fonds de fiducie et d'agences ont fait l'objet d'une déclaration distincte, ils n'ont pas été pris en compte dans les états d'actif et de passif financiers aux tableaux 15 et 16 et ne sont présentés ici qu'à titre de données complémentaires. Voir le commentaire à la page 11.

PUBLICATIONS DE LA DIVISION DES FINANCES PUBLIQUES

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- 68-502 Comparative Statistics of Public Finance, 1956 to 1960, O., E.
- 68-506 The Canadian System of Government Financial Management Statistics, O., E. and F.

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- 72-505 Municipal Government Employment, 1961-1966, O., Bil.

A Financial Information System for Municipalities:

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- 12-533 Volume II. The Classification Systems, O., E. and F.
- 12-534 Supplement to Volume II. Pro Forma Statements, O., E. and F.

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Local government finance

REVENUE AND EXPENDITURE
ASSETS AND LIABILITIES
ACTUAL

1972

Finances des administrations publiques locales

RECETTES ET DÉPENSES
ACTIF ET PASSIF
CHIFFRES RÉELS

1972



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LOCAL GOVERNMENT FINANCE

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SYMBOLS

The following standard symbols are used in Statistics Canada publications:

- ^.. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

NOTE

In this publication the terms "province" and "provincial" include "territory" and "territorial" unless the sense clearly indicates otherwise.

SIGNES CONVENTIONNELS

Les signes conventionnels suivants sont employés uniformément dans les publications de Statistique Canada:

- .. nombre indisponibles.
- ... n'ayant pas lieu de figurer.
- néant ou zéro.
- nombres infimes.
- p nombres provisoires.
- r nombres rectifiés.

NOTA

Dans la présente publication, les mots "province" et "provincial" englobent également les notions de "territoire" et de "territorial", sauf exception évidente.

1. Coverage

The current publication incorporated the concepts and classifications of revenue and expenditure as described in "the Canadian System of Government Financial Management Statistics", publication 68-506. Local government and local government financing is based on the regulations as set out in "A Financial Information System for Municipalities", Catalogue 12-532, 12-533 and 12-534. This latter publication which resulted from the work of the Eight Federal Provincial Conference on Municipal Finance Statistics was issued by Statistics Canada late in 1970 and replaces the Municipal Finance Reporting Manual Catalogue 12-507 which formed the basis for the editions of this publication prior to 1971.

Over the years in which these reports have been issued a multitude of changes in the roles assigned to local governments have taken place, as well as in concepts and classifications governing their financial reporting and in their ability to report on their financial transactions.

These developments have been reflected in the series of publications as they occurred. Some of the more important changes have been as follows:

1966 — Rearrangement of items to show revenue from own sources and cost of services provided was introduced. Revenue and expenditure formerly presented on a current and a general basis were now shown on a "gross basis".

1967 — Financial statistics on school boards were included in their entirety, whereas in prior years they were included only to the extent of their financing by municipalities. Waterworks were included for the first time as an integral part of the general services provided by local government. The "Functional-economic cross classification of gross expenditure" was presented for local government for the first time. In New Brunswick, responsibilities relating to tax collections, justice, education, health, social welfare, assessments and elections were transferred to the province as of January 1, 1967.

1968 — Capital expenditures of municipally owned hospitals were added as a first stage in measuring hospital costs. The Government of Ontario assumed the full cost of the administration of justice relieving the municipalities of expenditure under this function, except for the repair and maintenance of related fixed assets.

1969 — Economic classification of gross general revenue at the Canada total was presented for the first time together with the reconciliation of gross general revenue and gross general expenditure on a Financial Management basis with total revenue and current expenditure on a National Accounts basis.

1970 — Economic Classification of gross general revenue was presented by province as well as by Canada total. The reconciliation of Gross General Revenue on a Financial Management basis with total revenue on a National Accounts basis, as well as the similar reconciliation of Gross General Expenditure were presented in a standard format which was comparable to that presented in Provincial Government Finance, — Revenue and Expenditure, and Federal Government Finance, — Revenue and Expenditure statistics.

1. Champ d'application

La publication régulière incorporait les concepts et les classifications des recettes et des dépenses selon la description présentée dans "Le système canadien des statistiques de la gestion financière des administrations publiques", no de publication 68-506F. Les administrations publiques locales et leurs finances se fondent sur les règlements décrits dans le "Système d'information financière à l'usage des corporations municipales", nos. 12-532F, 12-533F et 12-534F au catalogue. Le dernier numéro, qui est le fruit des travaux de la Huitième conférence fédérale-provinciale sur la statistique financière des municipalités, a été publié par Statistique Canada vers la fin de 1970 et il remplace le Manuel de déclaration des finances municipales, no 12-507F au catalogue, qui servait de cadre aux éditions de cette publication avant 1971.

Au cours des années de parution de la présente publication, la place et le rôle des administrations locales ont évolué de façon considérable, ainsi que les concepts et classifications utilisés dans leurs déclarations financières et leur capacité à déclarer leurs opérations financières.

Ces changements ont été introduits dans la présente série au fur et à mesure qu'ils se produisaient. Voici quelques exemples des changements les plus importants:

1966 — On a réorganisé les rubriques de manière à indiquer les recettes de sources propres et le coût des services fournis. La présentation des recettes et des dépenses, établie autrefois sur une base courante et générale, se fait désormais sur une "base brute".

1967 — La statistique financière des conseils scolaires a été prise en compte intégralement, alors que les années précédentes les données figuraient uniquement dans la mesure où ces conseils étaient financés par les municipalités. Le service des eaux a figuré pour la première fois comme partie intégrante des services généraux fournis par les administrations locales. La "classification fonctionnelle des dépenses brutes" des administrations locales est présentée pour la première fois. Au Nouveau-Brunswick, la levée d'impôts, la justice, l'éducation, la santé, le bien-être social, les évaluations et les affaires électorales relèvent de la compétence provinciale depuis le 1^{er} janvier 1967.

1968 — Les dépenses d'investissements des hôpitaux municipaux ont été ajoutées comme un premier pas vers la mesure des coûts de cette activité. Le gouvernement de l'Ontario assume tous les coûts d'administration de la justice, prenant ainsi à son compte les dépenses des municipalités dans ce domaine, sauf en ce qui concerne la réparation et l'entretien des immobilisations correspondantes.

1969 — Le classement économique des recettes totales brutes du Canada a été présenté pour la première fois sous la forme du rapprochement des recettes et des dépenses générales brutes sur la base de la gestion financière avec les recettes et les dépenses courantes totales sur la base de la comptabilité nationale.

1970 — La classification économique des recettes générales brutes est présentée par province et pour l'ensemble du Canada. Le rapprochement des recettes générales brutes sur la base de la gestion financière avec les recettes totales sur la base de la comptabilité nationale ainsi qu'un rapprochement analogue des dépenses générales brutes ont été présentés en format normalisé, comparable à celui des publications Finances des administrations publiques provinciales, recettes et dépenses et Finances de l'administration publique fédérale, recettes et dépenses.

1971 - Current revenue and expenditure of local government hospitals were introduced for the first time. Revenues received from the provincial hospital plans were recorded as provincial specific purpose transfers, while revenues received directly from patients were included in "sales of goods and services - other". Expenditures of these hospitals were recorded under hospital care.

Revenue received from recreation commissions for services provided was also recorded under "sales of goods and services - other".

In Quebec, sales of service for water, formerly included in special assessments were now included in "sales of goods and services - water", again as a result of improved information.

Prince Edward Island, Nova Scotia, Quebec, Manitoba and British Columbia provide specific purpose transfers to local school boards to assist local governments to make payments of principal and interest on debt incurred for school purposes. Previously these transfers were classified as "specific purpose transfers" for education. Improvements in the availability of data made it possible to segregate the portion of such a transfer relative to principal repayment from the portion relative to interest payments. The portion relative to principal repayment was classified "specific purpose transfers", for education and the portion relative to interest payments was classified "specific purpose transfers" for fiscal services.

1972 - Revenues of Municipal homes for the aged were introduced in Ontario. Provincial grants were recorded under "specific purpose grants - social welfare services", and the supplementary payments by patients for daily care were recorded under "sales of services - other". Expenditures were classified under "social welfare services".

The audited reports of Conservation Authorities in Ontario were analysed in detail, and revenues and expenditures added to that of other source documents according to revenue source and expenditure function. In previous years they had been included only to the extent of the grants received from the provincial government with the corresponding expenditure classified under natural resources development.

In previous years municipal libraries had been included only to the extent of the provincial grants received. In this publication the total revenue and expenditure of municipal and regional libraries in all provinces as recorded by the Education division of Statistics Canada were included. Revenue is recorded under taxation, sales of services - other, and specific purpose transfers, while total expenditure is shown under "Recreation and Community services".

The classification systems incorporated in "A Financial Information System for Municipalities" and "The Canadian System of Government Financial Management Statistics", show many differences from those in the earlier manual and the reader is advised to consult both publications to become fully aware of the nature and extent of these changes since it is impractical to describe them in detail here.

It is recognized that the discontinuities mentioned above preclude the use of data in this publication, for the construction and analysis of time series of local government data. There are indications that the period of rapid change and development is passing and the Public Finance Division is planning to revise all financial statistics for all levels of government for the past decade to conform with current concepts, clas-

1971 - On a pris en compte pour la première fois les recettes et les dépenses courantes des hôpitaux relevant des administrations locales. Les recettes au titre des régimes provinciaux d'assurance-hospitalisation ont été comptées comme des transferts provinciaux à usage précis, tandis que les recettes venant directement des patients étaient portées dans les "ventes de biens et services, autres". Les dépenses de ces hôpitaux ont été inscrites sous la rubrique des soins hospitaliers.

Les recettes provenant des organismes de loisirs au titre des services rendus ont également été prises en compte dans les "ventes de biens et services, autres".

Au Québec, les ventes des services des eaux, auparavant comprises dans l'imposition spéciale, figurent maintenant dans les "ventes de biens et services, eau", là encore en raison de l'amélioration des données.

L'Île-du-Prince-Édouard, la Nouvelle-Écosse, le Québec, le Manitoba et la Colombie-Britannique font bénéficier les conseils scolaires locaux de transferts à usage précis afin d'aider les administrations locales à acquitter le principal et les intérêts des dettes contractées pour les besoins des écoles. Dans le passé, ces transferts étaient considérés comme des "transferts à usage précis" au titre de l'enseignement. Des améliorations sur le plan des données disponibles ont permis d'isoler la partie de ces transferts visant le remboursement du principal de celle relative au versement des intérêts. La première a été prise en compte en tant que "transferts à usage précis" au titre de l'enseignement et la seconde a été assimilée à des "transferts à usage précis" au titre des services fiscaux.

1972 - Les recettes des foyers municipaux pour personnes âgées ont été prises en compte pour l'Ontario. Les subventions provinciales ont été portées dans les subventions à usage précis, "services de bien-être social", et les versements d'appoint des patients au titre de la garde journalière ont été comptés dans les "ventes de services, autres". On a classé les dépenses dans les "services de bien-être social".

Les rapports vérifiés des Autorités de conservation de l'Ontario ont fait l'objet d'une analyse détaillée et les recettes et les dépenses ont été ajoutées à celles d'autres documents de source selon la provenance des recettes et la fonction des éléments de dépense. Dans le passé, elle n'avaient été portées que dans la mesure que constituaient les subventions reçues de l'administration provinciale dans les dépenses correspondantes classées sous la rubrique de la mise en valeur des ressources naturelles.

Les années précédentes, les bibliothèques municipales n'avaient été prises en compte que dans la mesure que constituaient les subventions provinciales reçues. Dans la présente publication, on a compté toutes les recettes et les dépenses des bibliothèques municipales et régionales de l'ensemble des provinces comme les a enregistrées la Division de l'éducation, des sciences et de la culture de Statistique Canada. Les recettes sont comptabilisées dans "imposition", "ventes de services, autres" et "transferts à usage précis", tandis que les dépenses totales figurent dans les "services récréatifs et communautaires".

Les systèmes de classification présentés dans le "Système d'information financière à l'usage des corporations municipales" et "Le système canadien des statistiques de la gestion financière des administrations publiques" diffèrent beaucoup de celui figurant dans l'ancien manuel, et il est conseillé aux lecteurs de consulter les deux publications afin d'être bien au courant de la nature et de l'étendue de ces changements, car il est impossible de les décrire en détail ici.

Naturellement, les solutions de continuité mentionnées précédemment empêchent l'utilisation des données de la présente publication pour la construction et l'analyse de séries chronologiques portant sur les données des administrations publiques locales. Il semble que nous traversons actuellement une période de changements rapides; aussi la Division des finances publiques envisage-t-elle la révision de toutes les statistiques financières à tous les niveaux d'administration pour les dix

sifications and coverage. However, the revision process itself is likely to be a lengthy exercise; several years are likely to pass, therefore, before revised data can be made available in a consistent form and measuring the same elements of local government in a time series.

2. Concepts

(a) Financial Management

The statistics in this publication are presented on the financial management basis. Revenue, assets and liabilities are classified by type while expenditures are classified by function, i.e., in terms of the services provided. Source data, particularly revenue and expenditure, classified on an administrative or organizational base, have been reclassified in accordance with financial management concepts.

(b) General Revenue and Expenditure

Revenue and expenditure statistics are presented on a gross basis. This requires the consolidation of financial data from the various separate funds which make up local government accounting systems. A second major difference between these statistics and the accounting concepts and systems of local government lies in the treatment accorded the purchase of fixed assets where this purchase is wholly or partially financed by incurring long term indebtedness. In these statistics total outlays to acquire fixed assets are reflected at the time of acquisition; repayment of the principal is eliminated from expenditure and is reflected in the balance sheet instead. This is practically the reverse of local government accounting procedures where those portions of the outlays to acquire fixed assets which are financed through long term indebtedness are only recognized at the time of repayment.

It must be emphasized, in consequence, that differences shown in these statistics between general revenue and general expenditures bear no relationship to budgetary surpluses or deficits shown in individual local government financial statements.

3. Economic Classification

Table 11 - Economic Classification of General Revenue - This table shows the items of revenue source classified by major economic object categories.

Table 12 - Economic Classification of Expenditure. This table classifies expenditure both by function i.e. in accordance with financial management concepts, and by object, i.e. in accordance with economic analysis concepts used in the System of National Accounts, at the provincial and territorial level together with the all-Canada total.

Table 13 - Reconciliation of General Revenues on a Financial Management Basis with Total Revenue on a National Accounts Basis. Information respecting both the Financial Management measure of general revenue and the National Accounts measurement of total revenue is applicable to the calendar year; therefore, there is no need for adjustment to reconcile between fiscal and calendar year data as is the case with the federal and provincial series. Other than the need to account for differences in the quality of the data used to compile each respective series, due to the fact that each was compiled at a different time, the remaining adjustments are as follows:

dernières années afin de les aligner sur les concepts, la classification et le champ d'observation actuels. Cependant, la révision elle-même sera sûrement un travail de longue haleine; il faudra attendre plusieurs années avant que les données révisées ne soient disponibles sous forme cohérente et qu'elles mesurent les mêmes éléments des administrations locales dans une série chronologique.

2. Concepts

a) Gestion financière

La statistique publiée ici est présentée sur la base de la gestion financière. Les recettes, l'actif et le passif sont classées par genre alors que les dépenses sont classées par fonction, c'est-à-dire selon les services auxquels elles sont destinées. Les données de base, et en particulier les recettes et les dépenses, qui étaient classées sur une base administrative ou organisationnelle, ont été reclassées selon les concepts de la gestion financière.

b) Recettes et dépenses générales

La statistique des recettes et des dépenses est présentée en chiffres bruts. Les données financières tirées des différents fonds séparés qui composent le système de comptabilité des administrations locales doivent donc être consolidées. Une deuxième différence d'importance entre ces statistiques et les principes comptables des administrations locales réside dans le traitement accordé à l'achat des immobilisations lorsque cet achat est financé, en partie ou totalement, par une dette à long terme. Dans ces statistiques, les coûts totaux des immobilisations sont inscrits lors de l'acquisition de ces dernières et le remboursement du principal de toute dette à long terme contractée pour financer de tels éléments d'actif est éliminé des dépenses pour être reporté dans le bilan. Cette pratique va presque à l'encontre des méthodes comptables des administrations locales, où la part des coûts d'acquisition des immobilisations qui fait l'objet d'un financement par des dettes à long terme n'est prise en compte comme telle qu'au moment du remboursement.

Il faut bien comprendre que les différences présentées ici entre les recettes et les dépenses générales n'ont aucune relations avec les excédents ou les déficits budgétaires indiqués dans les états financiers des administrations locales.

3. Classement économique

Tableau 11 - Classement économique des recettes générales - Ce tableau présente les postes de recettes par source et par grandes catégories objectives économiques.

Tableau 12 - Classement économique des dépenses générales - Dans ce tableau, on a classé les dépenses par fonction (selon les principes de gestion financière) et par objet (selon les principes d'analyse par objet économique utilisés dans le système de comptabilité nationale tant au niveau provincial et territorial que national).

Tableau 13 - Rapprochement entre les recettes générales sur la base de la gestion financière et les recettes totales sur la base de la comptabilité nationale. Les chiffres obtenus par l'une ou l'autre de ces méthodes se rapportent tous à l'année civile; il n'y a donc pas lieu de procéder à des ajustements pour rapprocher les chiffres de l'année financière et ceux de l'année civile comme c'est le cas dans les séries financières des administrations fédérale et provinciales. Hors le fait qu'il faut tenir compte des différences dans la qualité, chacune a été préparée à un moment différent, les ajustements qui restent à faire sont les suivants:

- (a) Transfers from other levels of government as per System of National Accounts. For purposes of the financial management series, data on transfers received from other levels of government are, to the fullest possible extent, those reported by the receiving government, but, for national income and expenditure purposes, corresponding data of the paying government are used. Accordingly, to reconcile the two sets of data, the relevant financial management data must be replaced by the corresponding information reported by the paying government.
- (b) Interest on government held funds provides for the inclusion of interest income of sinking funds which is excluded from the financial management series by concept.
- (c) Interest on loans and advances represents interest income arising from debentures issued by municipalities on behalf of their own enterprises. Within the economic measurement this recovery results in a contra addition to "interest on the public debt" to show the final expenditure as that of local government general as opposed to local government enterprises.
- (d) Proceeds from sales of goods and services represents revenue which is deducted from total revenue as well as from "expenditures on goods and services", because this amount represents "intermediate" as opposed to "final" transactions; it is therefore deleted from the government sector compilation of the National Accounts.

Table 14 - Reconciliation of General Expenditure on a financial management basis with Current expenditure on a National Accounts Basis - As noted in the comments respecting Table 13 above, the reconciliation adjustments which warrant supplementary explanation are as follows:

- (a) Depreciation - In the System of National Accounts depreciation is included in arriving at a measurement of current expenditures on goods and services, with a contra adjustment to surplus for capital consumption allowances. The capital expenditures adjusted to the economic concepts are reported separately in the System of National Accounts as gross fixed capital formation.
- (b) Transfers to other levels of government are not identifiable in the Financial management compilation, but are assumed to be a component of capital expenditures. Because the Financial management capital expenditure measurement is replaced by the "gross fixed capital formation" measurement (which excludes inter-governmental transfers) in the National Accounts compilation, the addition of transfers to provincial and territorial governments is required, and the amounts shown as revenue of the receiving government are used.
- (c) Capital expenditure - The reconciliation is to the item current expenditure on a national accounts basis. However total general expenditure in the financial management series includes capital expenditure. It is therefore necessary to remove capital expenditure from the financial management presentation to arrive at current expenditure.

OTHER COMMENTS

Specific comments on the revenue and expenditure coverage within each province follow:

- a) Transferts en provenance d'autres niveaux d'administration selon la comptabilité nationale. Dans le cadre de la série de la gestion financière, les données sur ces transferts sont dans toute la mesure du possible celles qui sont déclarées par l'administration bénéficiaire, mais dans les comptes nationaux des revenus et dépenses on utilise les données correspondantes de l'administration donatrice. Par conséquent, pour rapprocher les deux ensembles de données, il importe de remplacer les données applicables de la gestion financière par les chiffres correspondants produits par l'administration donatrice.
- b) Intérêt sur les fonds détenus par l'administration. Revenu de l'intérêt des fonds d'amortissement qui est, pour des raisons d'ordre méthodologique, exclus de la série de la gestion financière.
- c) Intérêt sur les emprunts et les avances. Revenu de l'intérêt provenant des obligations non garanties émises par les municipalités au nom de leurs propres entreprises. Dans l'analyse économique, ce recouvrement se traduit par une écriture à un poste de contre-partie ("intérêt sur la dette publique") destiné à mettre en évidence les dépenses finales en tant que dépenses des administrations locales et non des entreprises des administrations locales.
- d) Produit de la vente de biens et services. Recettes déduites des recettes totales et des "dépenses en biens et services"; en effet, ce montant rend compte de transactions "intermédiaires" et non de transactions "finales". On a donc exclu ces recettes de la partie de comptabilité nationale sortant sur les administrations publiques.

Tableau 14 - Rapprochement des dépenses générales sur la base de la gestion financière et des dépenses courantes sur la base de comptabilité nationale - Comme on le signale dans les commentaires concernant le tableau 13 ci-dessus, les ajustements de rapprochement qui nécessitent des explications supplémentaires sont:

- a) Amortissement - On a inclus l'amortissement dans le système de comptabilité nationale pour obtenir une mesure des dépenses courantes en biens et services, avec ajustement correspondant l'excédent au titre des provisions pour consommation de capital. Les dépenses d'investissement ajustées selon les concepts économiques sont déclarées séparément dans le système de comptabilité nationale comme formation brute de capital fixe.
- b) Transferts à d'autres niveaux d'administration. Même si ce transferts ne sont pas identifiables dans la série de la gestion financière, on les tient pour des dépenses d'investissement. Comme la mesure des dépenses d'investissement dans la série de la gestion financière est remplacée par celle de la "formation brute de capital fixe" (qui élimine les transferts entre administration dans la comptabilité nationale, il faut ajouter ces transferts au compte des administrations provinciales et territoriales, et on se sert des sommes figurant comme recettes de l'administration bénéficiaire.
- c) Dépenses d'investissement - Le rapprochement vise le poste des dépenses courantes sur la base des comptes nationaux. Cependant, le total général des dépenses de la série de la gestion financière comprend les dépenses d'investissement. Il faut donc soustraire ces dernières des séries de la gestion financière pour arriver aux dépenses courantes.

AUTRES REMARQUES

On trouvera ci-dessous des explications précises sur les recettes et les dépenses pour chaque province:

Newfoundland - As the 1972 annual report of Municipal Statistics for Newfoundland was not received in time to be included in this report, the 1972 preliminary revenue and expenditure data have been used. These have been adjusted to incorporate more recent information on provincial grants where available. Capital expenditures for municipalities are based on estimates provided by the capital and repair expenditure survey of Statistics Canada.

The costs of police, health and social welfare services are borne by the provincial government except for minor amounts in some municipalities.

Included in these statistics are the taxes levied and collected by the local tax area authorities. These taxes are distributed to the denominational school boards where such areas are established. Other school boards receive the whole of their funds from the provincial government, except for school fees and voluntary contributions, and are therefore specifically excluded from government.

Prince Edward Island - Revenue and expenditure of cities, towns and villages are obtained from the annual report of the Department of Community Services. School levies and provincial capital grants for education are obtained from the Department of Education report and the Provincial Public Accounts. Capital expenditures for municipalities are based on estimates provided by the public investment survey of Statistics Canada.

Nova Scotia - Municipal revenues and expenditures have been consolidated with those of other municipally owned boards or commissions such as special area or district boards, and joint expenditure boards or committees. School taxation, together with capital expenditure for all municipalities and schools are taken from the annual report of the Department of Municipal Affairs.

New Brunswick - Municipal revenues and expenditures are obtained from the annual report of the Department of Municipal Affairs. Additional information has been obtained from city reports. Responsibilities relating to tax collection, justice, education, health, social welfare, assessment and elections were resumed by the province as of January 1, 1967.

Quebec - General, waterworks, sewer and special activity revenues and expenditures of local governments are obtained from the Quebec Bureau of Statistics summary of local government expenditures. To these are added data for the Urban Communities of Montreal and Quebec and the Outaouais Regional Community and the greater Quebec Water Board. Real property tax includes special taxes of \$100,877,474 and school tax revenue of \$447,184,507. Due to the lack of available data, education expenditure is estimated.

Ontario - General revenue and expenditures of municipalities together with the source and application of capital funds are taken from the annual report of the Ministry of Treasury Economics and Intergovernmental Affairs. Details on local government waterworks are taken from the summary provided by the Ministry, and from the capital and repair expenditure survey of Statistics Canada. School data including outlays from school capital funds are as shown in the 1973 Ministry of Education annual report which contains 1972 financial data on a calendar year basis.

Terre-Neuve - Comme le rapport annuel de 1972 des statistiques municipales pour Terre-Neuve n'est pas parvenu à temps pour figurer dans cette publication, ce sont les données préliminaires des recettes et des dépenses de 1972 qui ont été utilisées. Ces données ont été rectifiées en fonction de renseignements plus récents sur les subventions provinciales, lorsque ces renseignements étaient disponibles. Les dépenses d'investissement des municipalités sont basées sur les chiffres estimatifs fournis par l'enquête sur les dépenses d'investissement et de réparation menée par Statistique Canada.

Les coûts des services de police, de santé et de bien-être social sont assumés par l'administration provinciale sauf dans le cas de quelques montants négligeables pour certaines municipalités.

Sont comprises dans ces statistiques les taxes levées et perçues par les autorités des zones fiscales à des fins scolaires. Ces taxes sont réparties entre les conseils scolaires confessionnels où de telles zones sont établies. Dans les autres régions, les conseils scolaires reçoivent la totalité de leurs fonds de la province, sauf en ce qui concerne les frais de scolarité et les contributions volontaires qui sont donc exclus des dépenses publiques.

Île-du-Prince-Édouard - Les recettes et les dépenses des cités, villes et villages proviennent du rapport annuel du ministère des Services socio-culturels. Les taxes scolaires et les subventions d'équipement accordées par la province au titre de l'éducation sont tirées du rapport du ministère de l'Éducation et des comptes publiques de la province. La détermination des dépenses d'investissement des municipalités se fonde sur les estimations fournies par l'enquête sur les investissements publiques de Statistique Canada.

Nouvelle-Écosse - Les recettes et les dépenses municipales ont été consolidées avec celles d'autres commissions et conseils relevant des municipalités (comme les commissions spéciales de la région ou du district ou la commission et comités spéciaux et les commissions au comité conjoint de dépenses). Le montant des taxes scolaires et celui des investissements de l'ensemble des municipalités et des écoles proviennent du rapport annuel du ministère des Affaires municipales.

Nouveau-Brunswick - Les dépenses et recettes municipales proviennent du rapport annuel du ministère des Affaires municipales. Les renseignements supplémentaires sont tirés des rapports des cités. Le 1^{er} janvier 1967, la province a repris à son compte la perception des impôts, la justice, l'enseignement, la santé, le bien-être social, l'évaluation et les affaires électorales.

Québec - Les dépenses générales, les débours pour les services des eaux et les égouts ainsi que les dépenses spéciales des administrations locales proviennent du relevé sommaire des dépenses des administrations locales du Bureau de la statistique du Québec. À ces données sont ajoutées celles concernant les communautés urbaines de Montréal et de Québec et la Communauté régionale de l'Outaouais et celles de la Régie des eaux du Grand Québec. Les taxes foncières réelles comprennent les taxes spéciales de \$100,877,474 et les recettes fiscales des écoles, soit \$447,184,507. En raison du manque de données, il a fallu estimer les dépenses au titre de l'éducation.

Ontario - Les recettes et les dépenses générales des municipalités et la source et l'emploi des capitaux d'investissements proviennent du rapport annuel du ministère du Trésor, de l'Économie et des Affaires inter-gouvernementales. Les renseignements sur les services d'eau des administrations locales sont tirés du résumé fourni par le ministère et par l'enquête sur les dépenses d'investissement et de réparation menée par Statistique Canada. Les données sur les écoles (y compris les prélèvements sur les fonds d'immobilisations scolaires) sont tirées du rapport annuel de 1973 du ministère de l'Éducation qui présente des données financières pour 1972 sur la base de l'année civile.

Expenditures of health units are introduced to the extent of the provincial grants received. Revenue and expenditure of conservation authorities are introduced by an analysis of the audited statements of these authorities. Revenue of homes for the aged is included to the extent of the provincial grants received and an estimate of the per diem costs recorded as sales of services. The corresponding expenditure is recorded as social welfare services.

Manitoba - Current municipal revenue and expenditure are summarized from the 1972 annual report of the Department of Urban Development and Municipal Affairs. Current revenue and expenditure of unitary and non-unitary school divisions are obtained from the annual report of the Department of Education. Details on capital expenditure of municipalities and schools are obtained from the public investment survey of Statistics Canada.

Saskatchewan - Current revenue and expenditure and capital expenditure for all municipalities are as shown in the Department of Municipal Affairs annual report. Information on schools, both current and capital is taken from the report of the Department of Education.

Alberta - Current revenue and expenditure, together with capital expenditure for all municipalities, are taken from the provincial annual report on Municipal Statistics with additional detailed information from the city reports. Information on schools is from the Department of Education annual report.

British Columbia - Revenue and Expenditure both current and capital for all municipalities are as shown in the Department of Municipal Affairs annual report, and as reported by the Greater Vancouver Sewerage and Drainage District, the Greater Nanaimo Sewerage and Drainage District, the Greater Vancouver Water District, the Greater Victoria Water District, the Greater Nanaimo Water District, the Greater Campbell River Water District, the Board of Cemetery Trustees of Greater Victoria, the Board of Cemetery Trustees of the District of West Vancouver, and the irrigation systems of certain municipalities.

School information in British Columbia is obtained from various sources. In organized areas current expenditures are approximated by the amount of the requisition on the municipalities and provincial operating grants. In unorganized areas current expenditures are approximated by the information obtained from the Provincial Public Accounts. Capital expenditures are derived from the capital and repair expenditure survey and some additional detail for all boards is obtained from an additional survey.

Yukon Territory - Information has been compiled from the financial statements of the cities of Whitehorse and Dawson, the town of Faro and the Local Improvement District of Watson Lake. Capital expenditures are reported by the municipalities. Schools are operated by the Territorial Government and are therefore specifically excluded from the local sub-sector.

Northwest Territories - Information has been compiled from the financial statements of the city of Yellowknife, and the towns of Hay River, Inuvik, Fort Smith, and Fort Simpson, together with the revenue and expenditure of their respective school districts. Capital expenditures are as reported by the municipalities and school districts.

On a englobé les dépenses des services de santé dans la mesure où ces services sont subventionnés par la province. Les chiffres des recettes et les dépenses des services de conservation indiqués dans cette publication sont tirés d'une analyse des déclarations vérifiées de ces services. Les recettes des foyers pour personnes âgées sont indiquées dans la mesure où elles proviennent de subventions de la province et une estimation des coûts quotidiens est déclarée au titre des ventes de services. Les dépenses correspondantes sont déclarées au titre des services d'aide sociale.

Manitoba - Les recettes et les dépenses municipales courantes proviennent des états financiers annuels de 1972 du ministère du Développement urbain et des Affaires municipales. Les recettes et les dépenses courantes des divisions scolaires unitaires et non unitaires sont tirées du rapport annuel du ministère de l'Éducation. Les renseignements détaillés sur les dépenses d'investissements des municipalités et des écoles proviennent de l'enquête sur les investissements public menée par Statistique Canada.

Saskatchewan - Les recettes et dépenses courantes et les dépenses d'investissement de toutes les municipalités sont tirées du rapport annuel du ministère des Affaires municipales. Les renseignements concernant les dépenses courantes et les dépenses d'investissement des écoles sont tirés du rapport du ministère de l'Éducation.

Alberta - Les recettes et les dépenses courantes ainsi que les dépenses d'investissement des municipalités proviennent du rapport annuel du ministère des Affaires municipales; d'autres renseignements détaillés sont tirés des rapports des villes. Le rapport annuel du ministère de l'Éducation contient les données concernant les écoles.

Colombie-Britannique - Les recettes et les dépenses tant courantes que d'investissement de toutes les municipalités sont tirées du rapport annuel du ministère des Affaires municipales ainsi que des rapports des organismes suivants: Greater Vancouver Sewerage and Drainage District, Greater Nanaimo Sewerage and Drainage District, Greater Vancouver Water District, Greater Victoria Water District, Greater Nanaimo Water District, Greater Campbell River Water District, Board of Cemetery Trustees of Greater Victoria, Board of Cemetery Trustees of West Vancouver et les services d'irrigation de certaines municipalités.

Les données sur les écoles de la Colombie-Britannique proviennent de diverses sources. Dans les zones organisées, les dépenses courantes équivalent à peu près à la somme des acquisitions et des subventions de fonctionnement provinciales. Dans les zones non organisées, les dépenses courantes s'élèvent à peu près au montant qui figure dans les comptes publics provinciaux. Les dépenses d'investissement sont tirées de l'enquête sur les dépenses d'investissement et de réparation et certains renseignements additionnels concernant tous les conseils proviennent d'une enquête supplémentaire.

Territoire du Yukon - Les données proviennent des états financiers des cités de Whitehorse et de Dawson, de la ville de Faro et du district d'amélioration locale de Watson Lake. Les dépenses d'investissement ont été déclarées par les municipalités. Les écoles sont régies par l'administration territoriale et sont donc spécifiquement exclues du sous-secteur local.

Territoires du Nord-Ouest - Les données proviennent des états financiers de la cité de Yellowknife et des villes de Hay River, Inuvik, Fort Smith et Fort Simpson, de même que les recettes et les dépenses de leurs districts scolaires respectifs. Les dépenses d'investissement sont celles que les municipalités et les arrondissements scolaires ont déclarées.

REVIEW OF REVENUE AND EXPENDITURE 1972

Revenue

General revenue raised by local governments from their own sources in 1972 increased by \$416 million or 8.8% over that of the previous year. Higher tax revenue accounted for \$284 million of this increase. Transfers from other governments amounted to \$4,453 million or 46.5% of total general revenue. A significant portion of these transfers were the specific purpose transfers from provincial and territorial governments amounting to \$4,076 million which represented an increase of 7.1% over the corresponding figure for 1971. The general purpose transfers amounting to \$376 million increased by \$60.8 million or 19.3%. Total general revenue at \$9,578 million increased by \$746 million or 8.5% over the total general revenue for 1971.

Expenditure

General expenditure at \$10,267 million showed an increase of 8.8% over the 1971 expenditure. Education expenditure at \$4,605 million resulted in an increase of 4.3% over that of the previous year and represented 44.9% of the total expenditure. The 1972 expenditure on transportations and communications represented 12.0% of the total general expenditure, while fiscal services represented 8.8%, environment 7.4%, protection of persons and property 7.4%, and other functions of expenditure slightly smaller percentages.

REVIEW OF FINANCIAL ASSETS AND LIABILITIES 1972

The chief sources of information for compiling statements of financial assets and liabilities and subsidiary statements thereto are the provincial reports on municipal statistics prepared by the Departments of Municipal Affairs. The primary source documents for information on school boards are the annual reports of the Departments of Education. Where it has been necessary to use other sources of information, either wholly or to supplement that provided by the Departments of Municipal Affairs and the Departments of Education, or where the information provided is not all-inclusive, comments relative to the substitutions or changes made within provincial data are noted below.

Tables 15 and 16 present a consolidation of government financial assets and liabilities to the extent that the data have been provided to Statistics Canada. Until such time as separate financial statements for internal and joint boards and commissions are provided by the provincial departments of municipal affairs, enabling Statistics Canada to prepare separate compilations of financial statistics of both enterprises and schools operated by local authorities, the present consolidation of financial assets and liabilities will be continued. Wherever possible, financial assets have been adjusted so as to present them at gross value with off-setting reserves shown on the liabilities side. Interfund and inter-municipal items have been eliminated to obtain the net liabilities of local governments, but securities such as bonds or debentures issued by one local government unit and held as investments by another local government unit are not identifiable and consequently have not been eliminated.

Direct Debt

Table 20 is a presentation by province of the total direct debt of municipal governments. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments, the direct debt of municipally-owned utilities, other than debentures debt (which is largely issued by

REVUE DES RECETTES ET DES DÉPENSES 1972

Recettes

Les recettes générales tirées de source propre par les administrations locales ont augmentées en 1972 de \$416 millions soit un gain de 8.8 % par rapport à l'année précédente. Les recettes fiscales en avance sont intervenues pour \$284 millions dans cette augmentation. Les transferts en provenance d'autres administrations publiques se sont élevées à \$4,453 millions (46.5 % du total des recettes générales). Les transferts les plus importants ont été les transferts à usage précis en provenance des administrations provinciales et territoriales qui se sont chiffrés à \$4,076 millions soit une augmentation de 7.1 % par rapport à 1971. Les transferts de nature générale se sont élevés à \$376 millions soit une augmentation de \$60.8 millions ou 19.3 %. Au total, les recettes générales qui s'établissaient à \$9,578 millions ont augmenté de \$746 millions ou 8.5 % par rapport à 1971.

Dépenses

Les dépenses générales, qui s'élevaient à \$10,267 millions, ont accusées une hausse de 8.8 % par rapport à 1971. Les dépenses au titre d'éducation ont atteint \$4,605 millions soit un gain de 4.3 % par rapport à l'année précédente; elles sont intervenues pour 44.9 % des dépenses totales. Les transports et communications ont rendu compte, en 1972 du 12.0 % du total des dépenses générales, les services financiers de 8.8 %, l'environnement de 7.4 %, la protection des personnes et de biens de 7.4 %. Quant aux autres fonctions, elles sont intervenues pour un pourcentage légèrement inférieur dans les dépenses générales totales.

REVUE DE L'ACTIF ET DU PASSIF FINANCIERS POUR 1972

La source principale de renseignements pour l'établissement des états de l'actif et du passif financiers et des tableaux qui s'y rapportent est constituée par les rapports des ministères des Affaires municipales sur les statistiques municipales. D'autre part, les rapports annuels des ministères de l'Éducation sont la source première de données sur les conseils scolaires. Chaque fois qu'il a fallu faire appel à d'autres sources pour remplacer ou compléter les renseignements fournis par les ministères des Affaires municipales et les ministères de l'Éducation, ou là où les données financières ne rendaient pas compte de la totalité des opérations, on a ajouté une note expliquant les substitutions ou les changements apportés aux données des provinces.

Dans la mesure où les données applicables ont été fournies à Statistique Canada, les tableaux 15 et 16 présentent une consolidation de l'actif et du passif financiers des administrations publiques. Cette présentation consolidée de l'actif et du passif financiers ne sera pas modifiée tant que les ministères provinciaux des Affaires municipales ne fourniront pas des états financiers séparés pour les commissions et comités internes et conjoints permettant à Statistique Canada de préparer des ensembles distincts de statistiques financières pour les entreprises et les écoles exploitées par les autorités municipales. Chaque fois que cela a été possible, l'actif a été ramené à sa valeur brute, les réserves correspondantes étant inscrites au passif. On a éliminé les montants ayant leur contrepartie dans un autre fonds ou dans une autre municipalité, de manière à obtenir le passif net des administrations locales; toutefois, des valeurs mobilières comme les obligations garanties et non garanties émises par un organe d'administration locale et les détenus par un autre organe municipal sous forme de placement ne peuvent être identifiées et n'ont donc pas été éliminées.

Dettes directes

Le tableau 20 présente une ventilation par province de la dette directe totale des administrations municipales. Par souci de conformité avec les méthodes de présentation des statistiques de la dette directe dans le cas des administrations fédérale et provinciales, ce tableau ne comprend pas la dette directe des services publics appartenant aux municipalités,

the municipalities on behalf of utilities) is not included in this table, with the exceptions of Newfoundland, Saskatchewan and Northwest Territories which include the direct debt of municipally-owned utilities in their general funds. Sinking funds are deducted from debenture debt.

Full information on the amount of municipal debt held by the provincial governments and their agencies is not available. For this reason the reader is cautioned against attempting to consolidate municipal and provincial debt.

The assets and liabilities of trust and agency funds are not included in Tables 15 and 16 as they are not considered to be government funds.

Trust and Agency Funds (Table 21) include pension funds, cemetery perpetual care funds and other trust or endowment funds which are held in trust by municipalities. No data is reflected for municipalities in the provinces of Newfoundland, Quebec, Ontario and the two territories as information on transactions of trust and agency funds was not available.

Newfoundland - The 1971 summary of financial assets and liabilities as published by the Department of Municipal Affairs and Housing has been incorporated into this report. The assets and liabilities of the local school tax area authorities are not included in this presentation.

Nova Scotia - Additional information has been obtained from the reports of the city of Halifax, the town of Glace Bay and Bridgewater, and from the public Service Commission in Halifax.

New Brunswick - In addition to the report of the Department of Municipal Affairs, information was obtained from the city reports and from the financial statements of the Oromocto Development Corporation.

Quebec - The assets and liabilities of the Montreal Urban Community, the Quebec Urban Community and the Outaouais Regional Community are also included. The data for schools at June 30, 1973 were not available for this publication nor were adequate data available for substitution.

Ontario - As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities are lacking in this respect. Utilities and municipal enterprises, other than waterworks, are therefore only included insofar as they are represented in the municipal capital and loan fund balance sheets by the amount due for debentures issued on their behalf by municipalities. Long term liabilities due to the Ontario Water Resources Commission are included in debenture debt.

Manitoba - Assets and liabilities of unitary and non-unitary school divisions are obtained from a special submission supplied by the Department of Education.

Saskatchewan - The net outstanding debenture debt of union hospitals has been included. School data was obtained from the annual report of the Department of Education.

Alberta - The assets and liabilities of certain utilities are included together with the debenture debt of hospital districts. Information for schools was taken from the annual report of the Department of Education.

sauf la dette obligataire non garantie (le plus souvent contractée par les municipalités pour le compte des services publics) et à l'exclusion de Terre-Neuve, de la Saskatchewan et des Territoires du Nord-Ouest où la dette directe des services publics appartenant aux municipalités figure au budget général. Les fonds d'amortissement sont déduits de la dette obligataire non garantie.

La part exacte de la dette municipale détenue par les provinces et leurs organismes n'est pas connue. Par conséquent nous mettons le lecteur en garde contre toute tentative de consolidation des dettes municipales et provinciales.

Les fonds de fiducie et d'agences n'étant pas considérés comme des fonds de l'administration publique, leur actif et leur passif ne sont pas pris en compte aux tableaux 15 et 16.

Les fonds de fiducie et d'agences (tableau 21) comprennent les caisses de pensions, les fonds pour l'entretien perpétuel des lots de cimetière et les autres fonds de fiducie ou de dotation détenus en fiducie par les municipalités. On ne présente aucun chiffre pour les municipalités de Terre-Neuve, du Québec, de l'Ontario et des deux territoires étant donné que les opérations des fonds de fiducie et d'agences n'ont pas été communiquées.

Terre-Neuve - Le sommaire pour 1971 de l'actif et du passif financier publié par le ministère des Affaires municipales et du logement est présenté dans la présente publication qui ne donne cependant pas l'actif et le passif des autorités compétentes des zones fiscales à des fins scolaires.

Nouvelle-Écosse - Des renseignements supplémentaires ont été tirés des rapports de la cité de Halifax, des villes de Glace Bay et de Bridgewater ainsi que de la Commission de la Fonction publique à Halifax.

Nouveau-Brunswick - En plus du rapport du ministère des Affaires municipales, des renseignements ont été tirés des rapports des villes et des états financiers de la Oromocto Development Corporation.

Québec - L'actif et le passif de la Communauté urbaine de Montréal, de la Communauté urbaine de Québec ainsi que de la Communauté régionale de l'Outaouais sont également pris en compte. Les données concernant les écoles au 30 juin 1973, n'étaient pas disponibles et n'ont pu être publiées; de plus, il n'existait pas de données de remplacement convenables.

Ontario - Du fait qu'on ne dispose pas d'états financiers complets pour les commissions et comités municipaux de cette province, l'actif et le passif consolidés figurent dans la présente publication comportent des lacunes. Les services publics et les entreprises municipales autres que les services des eaux ne sont donc pris en compte que dans la mesure où le bilan du fonds de capital et d'emprunt comporte à leur égard une dette obligataire non garantie contractée pour leur compte par la municipalité. Le passif à long terme dû à la Ontario Water Resources Commission est inclus dans la dette obligataire non garantie.

Manitoba - Les données sur les écoles unitaires et non unitaires sont tirées d'un mémoire spécial fourni par le ministère de l'Éducation.

Saskatchewan - La dette obligataire non garantie nette à rembourser des hôpitaux de district a été prise en compte. Les données concernant les écoles proviennent du rapport annuel du ministère de l'Éducation.

Alberta - L'actif et le passif de certains services publics ont été inclus. Il en est de même pour la dette obligataire non garantie des districts hospitaliers. Les renseignements concernant les écoles proviennent du rapport annuel du ministère de l'Éducation.

British Columbia - Assets and liabilities as recorded in the report on municipal statistics have been supplemented by information from the report of the Greater Vancouver Sewerage and Drainage District, the Greater Nanaimo Sewerage and Drainage District, the Greater Victoria Water District, the Greater Campbell River Water District, the Board of Cemetery Trustees of Greater Victoria, and the Board of Cemetery Trustees of West Vancouver. Assets and liabilities of improvement districts have been included as well as those of irrigation systems of certain municipalities. Data for schools include both the amount "due from schools" for debentures with respect to debentures issued by the municipalities, and the gross outstanding debenture debt on debentures issued directly by the school boards of the province.

Yukon Territory - Information has been obtained from the financial statements of the cities of Dawson and Whitehorse and the town of Faro. Schools are operated by the Territorial Government, so financial data pertaining thereto are excluded from local government statistics.

Northwest Territories - Assets and liabilities are as reported in the financial statements of the city of Yellowknife, the towns of Hay River, Inuvik and Fort Smith and the village of Fort Simpson, together with the data of their respective school districts.

INTER-PROVINCIAL COMPARABILITY

While all provinces provide financial assistance to their local government entities, such assistance can vary widely. In fact, because of the divergences in the allocation of responsibilities between provincial and local authorities among provinces, complete inter-provincial comparability can only be achieved when provincial government and provincial government enterprise operations are consolidated with those of local government. Consolidated statements of provincial and local government statistics may be obtained by adding together the gross revenue and expenditure data for the two levels of government, subject to adjustments for specific purpose and general purpose grants. Specifically, the amounts of specific purpose and general purpose grants to local governments shown as expenditures of provincial governments must be offset against the amounts of provincial specific purpose and general purpose grants shown as revenue of local governments. Because of differences in fiscal year-ends and accounting practices, amounts shown as having been paid by one level of government to another may differ from those shown as having been received.

Consolidation of provincial-local (as well as federal-provincial-local) revenues and expenditures are presented in the Statistics Canada publication Consolidated Government Finance, 1972 Catalogue 68-202. Provincial government finance data for the fiscal year ended March 31, 1972 are available in the publication Provincial Government Finance, Revenue and Expenditure 1972, Catalogue 68-207. The Federal Government financial data for the fiscal year ended March 31, 1972 are available in the publication Federal Government Finance, Revenue and Expenditure 1972, Catalogue 68-211.

Projections of revenue and expenditure for 1973 on a preliminary basis, and for 1974 on an estimated basis are available in the publication Local Government Finance - Preliminary and Estimates, Catalogue 68-203. Compilations of the revenues and expenditures of urban regions also appear in that publication.

Colombie-Britannique - Des renseignements complémentaires sur l'actif et le passif que présente le rapport sur les statistiques municipales ont été tirés des rapports des organismes suivants: Greater Vancouver Sewerage and Drainage District, Greater Nanaimo Sewerage and Drainage District, Greater Victoria Water District, Greater Campbell River Water District, Board of Cemetery Trustees of Greater Victoria, Board of Cemetery Trustees of West Vancouver. L'actif et le passif des districts d'amélioration sont pris en compte ainsi que ceux du système d'irrigation de certaines municipalités. Les données sur les écoles comprennent les montants "dûs par les écoles" pour les obligations non garanties émises par les municipalités, elles englobent aussi la dette obligataire brute non garantie à rembourser au titre des obligations non garanties émises directement par les conseils scolaires de la province.

Yukon - Les renseignements proviennent des états financiers des villes de Dawson, Whitehorse, et de Faro. Les écoles sont administrées par le gouvernement du Territoire; les données qui les concernent sont donc exclues des statistiques de l'administration locale.

Territoires du Nord-Ouest - Les données de l'actif et du passif proviennent directement des états financiers des villes de Yellowknife, Hay River, Inuvik, Fort Smith, du village de Fort Simpson, ainsi que de leurs districts scolaires respectifs.

COMPARAISONS INTERPROVINCIALES

Toutes les provinces assurent une aide financière aux organes d'administration locale qui relèvent de leur compétence, mais cette aide peut varier considérablement. De fait, en raison des divergences d'une province à l'autre sur le plan de la répartition des compétences entre l'administration provinciale et les administrations locales, une comparabilité interprovinciale complète ne peut être atteinte que par voie de consolidation des finances des administrations publiques provinciales et de leurs entreprises, et des finances des administrations locales. Pour obtenir une consolidation des statistiques des administrations provinciales et locales, on ne peut additionner les recettes brutes et les dépenses brutes de ces deux échelons, en tenant compte des ajustements nécessités par les subventions à usage précis et de nature générale. Plus précisément, il faut porter en déduction les subventions à usage précis et de nature générale accordées aux administrations locales et figurant dans les dépenses de l'administration provinciale du montant des subventions accordées par la province et figurant comme des recettes des administrations locales. Comme les années financières se terminent à des dates différentes et que les méthodes comptables ne sont pas uniformes, les montants qui figurent dans les dépenses d'un échelon d'administration ne correspondent pas toujours aux montants que l'administration bénéficiaire a comptabilisés comme recettes.

La consolidation des recettes et dépenses publiques au niveau provincial et local (et au niveau fédéral, provincial et local) paraît dans la publication n° 68-202 au catalogue de Statistique Canada intitulée "Finances consolidées des administrations publiques, 1972". Les finances des administrations provinciales pour l'année financière se terminant le 31 mars 1972 sont présentées dans la publication n° 68-207 au catalogue "Finances des administrations provinciales, revenus et dépenses, 1972". Les finances de l'administration publique fédérale pour l'année financière se terminant le 31 mars 1972 paraissent dans la publication n° 68-211F au catalogue "Finances de l'administration publique fédérale, revenus et dépenses, 1972".

On trouvera des projections des recettes et des dépenses pour 1973 (chiffres préliminaires) et pour 1974 (estimations) dans la publication n° 68-203 au catalogue "Finances des administrations publiques locales - Recettes et dépenses", où figurent également les recettes et les dépenses de régions urbaines.

Distribution of and Change in General Revenue, by Province, 1971 and 1972

For the Years ended December 31

Répartition et évolution des recettes générales, par province, 1971 et 1972

Années financières terminées le 31 décembre

Province	1971		1972		Percentage change 1971/1972 — Taux de variation 1971/1972
	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage	
Newfoundland — Terre-Neuve	36.1	0.4	37.4	0.4	+ 3.6
Prince Edward Island — Île-du-Prince-Édouard	22.6	0.3	27.8	0.3	+ 23.0
Nova Scotia — Nouvelle-Écosse	242.0	2.7	262.7	2.7	+ 8.6
New Brunswick — Nouveau-Brunswick	45.5	0.5	51.1	0.5	+ 12.3
Québec	2,295.3	26.0	2,430.9	25.4	+ 5.9
Ontario	3,724.8	42.2	4,122.8	43.1	+ 10.7
Manitoba	400.7	4.5	412.5	4.3	+ 2.9
Saskatchewan	392.3	4.5	419.7	4.4	+ 7.0
Alberta	805.5	9.1	846.3	8.8	+ 5.1
British Columbia — Colombie-Britannique	859.7	9.7	958.3	10.0	+ 11.5
Yukon Territory — Territoires du Yukon	1.9	—	2.4	—	+ 26.3
Northwest Territories — Territoires du Nord-Ouest	5.2	0.1	6.2	0.1	+ 19.2
Total	8,831.6	100.0	9,578.1	100.0	

Distribution of and Change in General Expenditure, by Province, 1971 and 1972

For the Years ended December 31

Répartition et évolution des dépenses générales, par province, 1971 et 1972

Années financières terminées le 31 décembre

Province	1971		1972		Percentage change 1971/1972 — Taux de variation 1971/1972
	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage	
Newfoundland — Terre-Neuve	48.1	0.5	49.9	0.5	+ 3.7
Prince Edward Island — Île-du-Prince-Édouard	26.0	0.3	30.4	0.3	+ 16.9
Nova Scotia — Nouvelle-Écosse	254.8	2.7	274.8	2.7	+ 7.8
New Brunswick — Nouveau-Brunswick	57.9	0.6	65.6	0.6	+ 13.3
Québec	2,443.5	25.9	2,645.5	25.8	+ 8.3
Ontario	4,002.4	42.4	4,362.5	42.5	+ 9.0
Manitoba	402.5	4.3	429.1	4.2	+ 6.6
Saskatchewan	375.2	4.0	406.5	3.9	+ 8.3
Alberta	863.8	9.2	913.4	8.9	+ 5.7
British Columbia — Colombie-Britannique	956.4	10.1	1,078.4	10.5	+ 12.8
Yukon Territory — Territoires du Yukon	2.1	—	3.4	—	+ 61.9
Northwest Territories — Territoires du Nord-Ouest	6.8	—	7.6	0.1	+ 11.7
Total	9,439.5	100.0	10,267.1	100.0	

Distribution of and Change in General Revenue, by Source, 1971 and 1972

Fiscal Years Ended December 31

Répartition et évolution des recettes, par source, 1971 et 1972

Années financières terminées le 31 décembre

Source	1971		1972		Percentage change 1971-1972 — Taux de variation 1971-1972
	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage	
Taxes — Impôts	3,728.5	42.2	4,012.2	41.9	+ 7.6
Grants-in-lieu of taxes — Subventions en remplacement d'impôts	122.2	1.4	145.1	1.5	+ 18.7
Sales of goods and services — Vente de biens et services ...	508.0	5.7	601.9	6.3	+ 18.5
Rentals, concessions and franchises, licences and permits and remittances from own enterprises — Loyers, concessions et franchises, licences et permis et remises des propres entreprises	108.8	1.2	126.0	1.3	+ 15.8
Interest and penalties on taxes and fines — Intérêts et pénalités au titre des impôts et amendes	113.5	1.3	125.5	1.3	+ 10.6
Miscellaneous — Divers	128.4	1.5	114.5	1.2	— 10.8
Revenue from own sources — Revenu de sources propres	4,709.4	53.3	5,125.2	53.5	+ 8.8
Specific and General purpose transfers — Transferts à usage précis et de nature générale:					
Federal — Administration fédérale	88.3	1.0	95.0	1.0	+ 7.6
Provincial — Administrations provinciales	4,033.9	45.7	4,357.8	45.5	+ 8.0
Transfers — Total — Transferts	4,122.2	46.7	4,452.8	46.5	+ 8.0
General revenue — Recettes générales	8,831.6	100.0	9,578.0	100.0	+ 8.5

Distribution of and Change in General Expenditure, by Function, 1971 and 1972

Fiscal Years Ended December 31

Répartition et évolution des dépenses générales, par fonction, 1971 et 1972

Années financières terminées le 31 décembre

Function — Fonction	1971		1972		Percentage change 1971-1972 — Taux de variation 1971-1972
	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — En millions de dollars	Percentage allocation — En pourcentage	
General government services — Services de l'administration générale	336.8	3.6	363.0	3.5	+ 7.8
Protection of persons and property — Protection de la personne et de la propriété	633.6	6.7	762.7	7.4	+ 20.4
Transportation services — Services relatifs aux transports	1,116.4	11.8	1,236.1	12.0	+ 10.7
Environmental health services — Services d'hygiène	667.7	7.1	762.7	7.4	+ 14.2
Public health and welfare services — Services de bien-être et de santé publique	826.0	8.8	935.2	9.1	+ 13.2
Recreation and culture — Loisirs et culture	421.7	4.5	511.9	5.0	+ 21.4
Education — Éducation	4,416.5	46.8	4,605.1	44.9	+ 4.3
Fiscal services — Services financiers	873.2	9.2	900.2	8.8	+ 3.1
Other expenditures — Autres dépenses	147.6	1.5	190.2	1.9	+ 28.9
General expenditure — Dépenses générales	9,439.5	100.0	10,267.1	100.0	+ 8.8

Chart — 1

Graphique — 1

Revenue all Canada, 1971-1972
Recettes, ensemble du Canada, 1971-1972

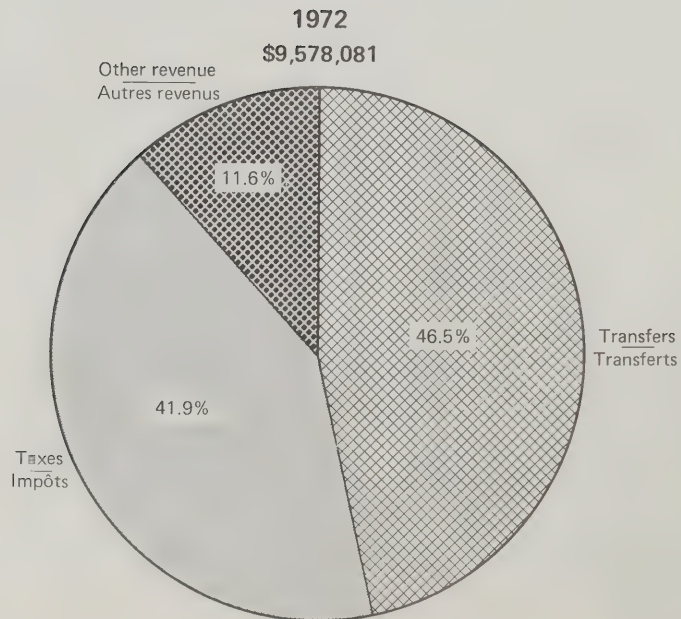
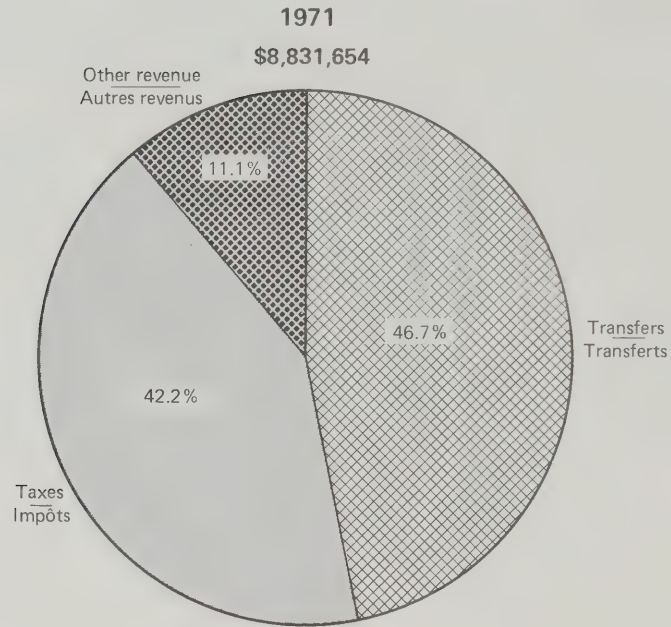
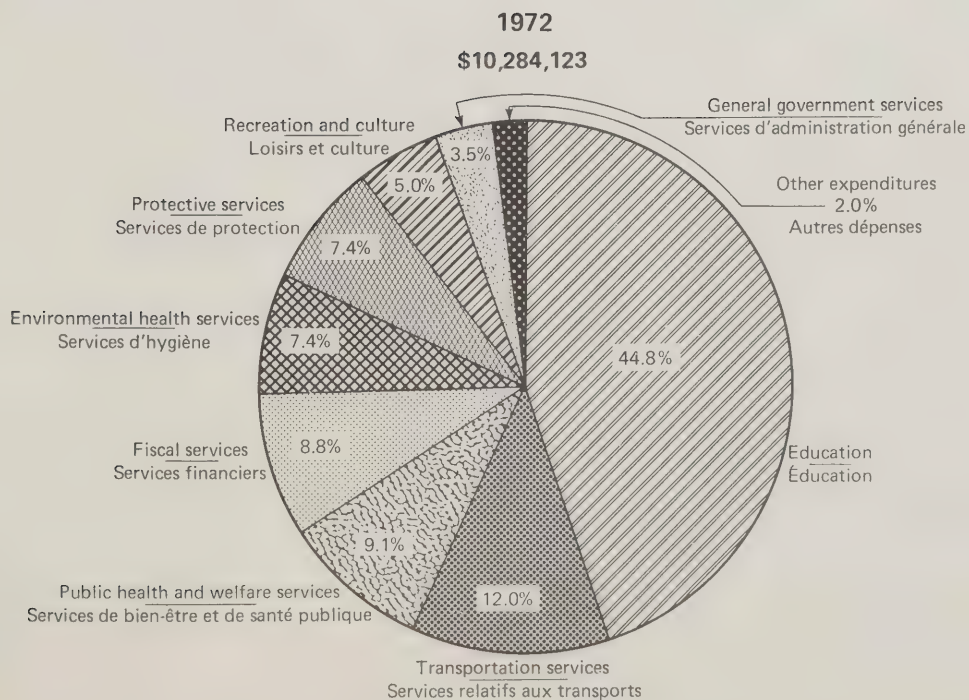
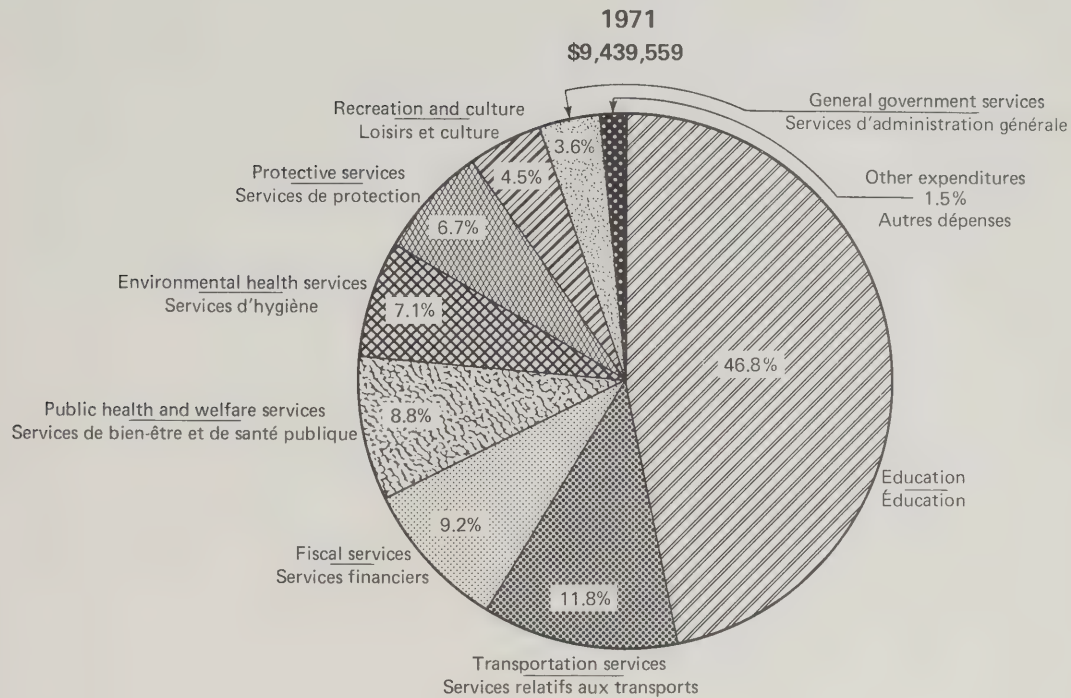


Chart — 2

Graphique — 2

Expenditure all Canada, 1971-1972
Dépenses, ensemble du Canada, 1971-1972



SECTION A

TABLE 1. General Revenue, by Province, 1972

No.	Source	Nfld(1) — T.-N. (1)	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
thousands of dollars - milliers de dollars								
1	Revenue from own sources	19,967	5,473	130,190	29,271	1,292,219	2,146,620	238,011
2	Taxes	15,177	3,643	98,991	19,005	982,970	1,760,816	175,969
3	Real property	9,303	3,516	83,239	18,937	819,167	1,510,939	156,268
4	Special assessments	438	82	2,464	68	79,339	40,418	6,542
5	Personal property .....	...	3	8,300	...	...	...	470
6	Corporations and business	3,232	32	4,352	...	60,959	209,459	11,529
7	Other	2,204	10	636	...	23,505(2)	—	1,160
8	Grants-in-lieu of taxes	1,821	116	10,358	111	26,653	57,375	18,555
9	Federal government	227	93	4,581	...	4,963	27,639	4,316
10	Federal government enterprises	152	3	3,149	...	3,270	4,233	865
11	Provincial governments	29	20	735	...	4,637	5,223	8,731
12	Provincial government enterprises	—	—	1,892	...	2,946	20,280	1,830
13	Local government enterprises	—	—	—	...	2,952	—	—
14	Non-government organizations	1,413	—	1	111	7,885	—	2,813
15	Sales of goods and services	1,783	1,138	13,053	7,666	186,802	212,064	24,884
16	Water	1,645	484	5,842	6,792	132,159	108,354	12,681
17	Other	138	654	7,211	874	54,643	103,710	12,203
18	Rentals	184	50	719	571	8,701	9,016	310
19	Concessions and franchises	4	—	10	15	—	2,639	98
20	Licenses and permits	248	29	572	403	9,414	20,112	3,013
21	Remittances from own enterprises	—	210	365	—	—	6,913	—
22	Interest	76	5	2,071	202	10,991	14,564	4,280
23	Interest and penalties on taxes	16	32	1,043	57	12,001	14,413	1,920
24	Fines	15	202	740	264	15,968	7,809	1,588
25	Miscellaneous	643	48	2,268	977	38,719	40,899	7,394
26	Transfers	17,447	22,274	132,540	21,853	1,138,729	1,976,181	174,513
27	General purpose	4,044	556	7,128	18,139	192,829	98,884	8,906
28	Provincial governments	4,044	556	7,128	18,139	192,829	98,884	8,906
29	Specific purpose(3)	13,403	21,718	125,412	3,714	945,900	1,877,297	165,607
30	Federal government	4,437	1,021	4,069	2,870	25,764	31,476	6,865
31	Provincial governments	8,966	20,697	121,343	844	920,136	1,845,821	158,742
32	General revenue	37,414	27,747	262,730	51,124	2,430,948	4,122,801	412,524

(1) Preliminary data. See text page 9.

(2) Includes 8,936 amusement (Quebec).

(3) See Table 8 page 30 for analysis.

TABLEAU 1. Recettes générales, par provinces, 1972

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Source	N°
thousands of dollars — milliers de dollars								
237,935	452,031	567,779	5,119,496	1,678	4,074	5,125,248	Revenu de sources propres	1
175,886	317,366	460,001	4,009,824	757	1,659	4,012,240	Impôts	2
152,861	279,585	425,048	3,458,863	692	1,516	3,461,071	Propriété immobilière	3
11,128	16,844	20,850	178,173	65	47	178,285	Evaluations spéciales	4
...	...	...	8,773	...	...	8,773	Propriété personnelle	5
10,190	20,937	14,024	334,714	...	96	334,810	Sociétés et entreprises	6
1,707	—	79	29,301	...	...	29,301	Autres	7
5,617	14,434	9,037	144,077	269	742	145,088	Subventions en remplacement d'impôts	8
1,225	3,106	3,544	49,694	128	404	50,226	Administration publique fédérale	9
268	—	401	12,341	—	—	12,341	Entreprises publiques fédérales	10
409	7,686	2,241	29,711	141	338	30,190	Administrations publiques provinciales	11
2,388	—	2,821	32,157	—	—	32,157	Entreprises publiques provinciales	12
906	3,642	—	7,500	—	—	7,500	Entreprises publiques locales	13
421	—	30	12,674	—	—	12,674	Organismes non-gouvernementaux	14
32,947	60,648	59,349	600,334	415	1,224	601,973	Ventes de biens et services	15
12,381	23,959	30,046	334,343	277	562	335,182	Approvisionnement d'eau	16
20,566	36,689	29,303	265,991	138	662	266,791	Autres	17
1,037	6,736	5,371	32,695	28	126	32,849	Loyers	18
69	3,859	332	7,026	1	148	7,175	Concessions et franchises	19
1,904	8,271	12,297	56,263	105	98	56,466	Licenses et permis	20
5,236	14,808	1,991	29,523	—	—	29,523	Remises des propres entreprises	21
4,807	2,321	8,527	47,844	21	7	47,872	Intérêts	22
1,358	4,432	2,937	38,209	33	26	38,268	Intérêts et pénalités au titre des impôts	23
1,938	5,677	5,097	39,298	34	12	39,344	Amendes	24
7,136	13,479	2,840	114,403	15	32	114,450	Divers	25
181,734	394,226	390,503	4,450,000	751	2,082	4,452,833	Transferts	26
3,020	41,776	—	375,282	588	525	376,395	De nature générale	27
3,020	41,776	—	375,282	588	525	376,395	Administrations publiques provinciales	28
178,714	352,450	390,503	4,074,718	163	1,557	4,076,438	À usage précis(3)	29
2,642	6,341	9,389	94,874	63	88	95,025	Administration publique fédérale	30
176,072	346,109	381,114	3,979,844	100	1,469	3,981,413	Administrations publiques provinciales	31
419,669	846,257	958,282	9,569,496	2,429	6,156	9,578,081	Revenu général	32

(1) Données préliminaires. Voir texte à la page 9.

(2) Taxe sur les spectacles seulement 8,936 (Québec).

(3) Pour l'analyse, voir tableau 8.

TABLE 2. General Expenditure, by Province, 1972

No.	Function	Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
		thousands of dollars — milliers de dollars						
1	General government	3,495	621	10,672	4,658	124,715	117,947	16,745
2	Executive and legislative	543	25	849	440	6,598	10,554	1,670
3	Administrative	2,589	431	7,757	3,741	117,464	94,563	9,702
4	Other	363	165	2,066	477	653	12,830	5,373
5	Protection of persons and property	775	901	18,287	12,140	236,902	298,528	28,852
6	Police services	193	620	7,791	6,046	153,773	170,715	14,782
7	Courts of law and correctional services	—	—	3,520	—	5,054	—	15
8	Firefighting services	291	281	6,345	5,584	69,373	104,056	11,172
9	Emergency measures	—	—	25	85	—	4,690	143
10	Regulatory services	38	—	—	—	—	12,746	22
11	Other	253	—	606	425	8,702	6,321	2,718
12	Transportation and communications	11,689	1,076	19,471	15,522	310,266	564,814	45,692
13	Common services	360	14	1,085	110	—	9,245	2,108
14	Road	11,215	1,062	18,273	15,276	277,869	480,801	42,830
15	Administration	165	—	714	998	36,837	11,102	1,038
16	Engineering	35	—	821	106	—	5,792	1,864
17	Roads and streets	8,999	796	12,178	10,123	160,882	387,376	31,325
18	Snow and ice removal	1,044	63	2,178	2,144	61,999	21,962	3,390
19	Bridges, subways, tunnel, etc.	—	—	8	—	—	7,240	1,733
20	Street lighting	758	158	1,915	1,482	13,797	21,152	2,371
21	Traffic services	37	19	366	232	3,285	13,361	1,025
22	Parking	20	26	89	191	1,069	990	81
23	Other	157	—	4	—	—	11,826	3
24	Public transit	114	—	94	21	32,397	53,877	748
25	Other	—	—	19	115	—	20,891	6
26	Environment	24,236	2,671	23,529	15,576	200,719	267,803	24,243
27	Water purification and supply	14,076	336	7,266	8,600	128,027	79,595	11,234
28	Sewage collection and disposal	8,579	2,136	12,800	3,786	41,293	141,333	7,777
29	Garbage and waste collection and disposal	1,571	199	3,402	3,187	28,794	46,238	5,105
30	Other	10	—	61	3	2,605	637	127
31	Health	18	1	19,310	47	7,441	252,247	31,313
32	Preventive services	5	—	337	1	7,372	50,773	3,071
33	Medical care	2	—	23	1	—	—	75
34	Hospital care	—	1	18,942	—	69	201,474	28,167
35	Other	11	—	8	45	—	—	—

TABLEAU 2. Dépenses générales, par province, 1972

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	No
thousands of dollars — milliers de dollars								
15,744	24,792	42,357	361,746	406	882	363,034	Administration publique générale	1
1,372	2,185	2,303	26,539	43	30	26,612	Exécutif et législatif	2
10,344	17,944	34,834	299,369	334	748	300,451	Administration	3
4,028	4,663	5,220	35,838	29	104	35,971	Autres	4
18,785	59,489	87,352	762,011	364	283	762,658	Protection des personnes et des biens	5
9,433	31,848	38,789	433,990	39	41	434,070	Police	6
159	24	7,622	16,394	—	—	16,394	Tribunaux et services de correction	7
6,929	21,713	29,899	255,643	254	178	256,075	Lutte contre les incendies	8
115	76	5,086	10,220	—	16	10,236	Mesures d'urgence	9
1,006	1,647	4,627	20,086	35	40	20,161	Services réglementaires	10
1,143	4,181	1,329	25,678	36	8	25,722	Autres	11
56,410	120,703	88,410	1,234,053	1,247	834	1,236,134	Transports et communications	12
2,048	1,380	12,404	28,754	343	194	29,291	Services communs	13
54,212	117,371	74,996	1,093,905	904	619	1,095,428	Route	14
2,069	2,562	1,431	56,916	4	—	56,920	Administration	15
1,692	2,412	1,864	14,586	—	—	14,586	Génie civil	16
42,226	89,637	58,421	801,963	624	506	803,093	Chemins et rues	17
2,236	5,952	2,731	103,699	14	38	103,751	Enlèvement de la neige et de la glace	18
2,013	8,046	1,351	20,391	186	—	20,577	Ponts, passages sous-terrains, tunnels, etc.	19
2,556	5,262	5,424	54,875	62	58	54,995	Éclairage des rues	20
830	2,436	2,720	24,311	12	17	24,340	Services relatifs à la circulation	21
400	718	704	4,288	2	—	4,290	Stationnement	22
190	346	350	12,876	—	—	12,876	Autres	23
134	235	968	88,588	—	21	88,609	Transport du public	24
16	1,717	42	22,806	—	—	22,806	Autres	25
20,583	57,503	122,622	759,485	842	2,389	762,716	Environnement	26
10,435	18,392	35,292	313,253	409	1,210	314,872	Purification et distribution de l'eau	27
4,604	27,237	74,471	324,016	280	964	325,260	Collecte et évacuation des eaux d'égout	28
5,335	10,788	12,722	117,341	151	215	117,707	Collecte et enlèvement des ordures et déchets	29
209	1,086	137	4,875	2	—	4,877	Autres	30
61,235	124,164	7,597	503,373	32	21	503,426	Santé	31
1,691	6,188	6,398	75,836	32	17	75,885	Services de prévention	32
33	501	360	995	—	—	995	Soins médicaux	33
59,484	117,378	605	426,120	—	—	426,120	Soins hospitaliers	34
27	97	234	422	—	4	426	Autres	35

TABLE 2. General Expenditure, by Province, 1972 - Concluded

No.	Function	Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
		thousands of dollars - milliers de dollars						
36	Social welfare	—	24	21,542	45	7,061	293,570	6,226
37	Administration	—	—	1,168	—	6,115	—	871
38	Assistance	—	—	11,605	—	275	137,133	5,322
39	Services	—	—	8,478	—	—	156,437	30
40	Other	—	24	291	45	671	—	3
41	Housing - general assistance	1,416	239	2,734	1,820	40,656	32,886	4,469
42	Environmental planning and zoning	—	3	363	176	5,929	10,052	2,428
43	Community development	1,259	226	1,928	1,476	30,972	18,254	1,726
44	Housing - other	157	10	443	168	3,755	4,580	315
45	Natural resources	—	—	45	—	—	42,011	1,031
46	Agriculture, trade and industry, and tourism	—	3	210	274	3,427	10,943	370
47	Agriculture .....	..	..	..	..	..	..	..
48	Trade and industry	—	3	210	274	3,427	10,943	370
49	Regional development commissions	—	—	14	—	2,463	—	104
50	Industrial parks and commissions	—	3	196	274	964	10,943	266
51	Tourism .....	..	..	..	..	..	..	..
52	Recreation and culture	1,591	950	6,860	8,215	126,367	220,720	18,443
53	Recreational facilities	1,337	924	4,388	6,840	54,355	156,137	13,826
54	Cultural facilities	5	26	2,243	241	36,929	59,675	3,699
55	Other	249	—	229	1,134	35,083	4,908	918
56	Education - primary and secondary	1,156	21,227	135,680	63	1,277,756(1)	1,920,183	214,309
57	Fiscal services	5,468	2,720	15,679	5,614	309,908	327,825	37,438
58	Debt charges	4,104	2,693	12,916	5,375	301,132	227,942	24,950
59	Interest on short-term borrowing	463	137	24	—	73	7,704	451
60	Interest on long-term borrowing	2,209	2,507	12,858	4,720	286,981(2)	220,161	23,961
61	Other	1,432	49	34	655	14,078	77	538
62	Transfers to reserves and allowances	476	27	2,118	239	8,776	66,288	5,820
63	Transfers to own enterprises	888	—	645	—	—	33,595	6,668
64	Other services	51	9	731	1,588	257	13,060	—
65	General expenditure	49,895	30,442	274,750	65,562	2,645,475	4,362,537	429,131

(1) Education expenditure for Quebec is estimated.

(2) School debenture interest in Quebec estimated at \$92 million.

TABLEAU 2. Dépenses générales, par province, 1972 - fin

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	Nº
thousands of dollars - milliers de dollars								
3,768	10,733	88,814	431,783	—	—	431,783	Bien-être social	36
173	157	3,297	11,781	—	—	11,781	Administration	37
2,205	5,778	81,486	243,804	—	—	243,804	Assistance	38
497	4,025	3,827	173,294	—	—	173,294	Services	39
893	773	204	2,904	—	—	2,904	Autres	40
1,803	4,588	9,956	100,567	78	509	101,154	Logement - aide générale	41
302	4	4,273	23,530	18	17	23,565	Urbanisme et zonage	42
815	3,433	4,734	64,823	57	321	65,201	Mise en valeur du territoire	43
686	1,151	949	12,214	3	171	12,388	Logements - autres	44
315	474	5,038	48,914	—	—	48,914	Ressources naturelles	45
86	64	333	15,710	14	3	15,727	Agriculture, commerce et industrie et tourisme	46
..	..	21	21	14	—	35	Agriculture	47
86	64	312	15,689	—	3	15,692	Commerce et industrie	48
20	—	54	2,655	—	—	2,655	Commissions d'expansion régionale	49
66	64	258	13,034	—	3	13,037	Parcs et commissions industrielles	50
..	..	..	..	..	..	..	Tourisme	51
16,308	42,779	68,785	511,018	203	658	511,879	Loisirs et culture	52
8,808	30,329	54,862	331,806	199	603	332,608	Installations récréatives	53
7,346	11,620	12,510	134,294	4	22	134,320	Installations culturelles	54
154	830	1,413	44,918	—	33	44,951	Autres	55
180,872	390,123	462,131	4,603,500	—	1,609	4,605,109	Éducation - élémentaire et secondaire	56
30,619	70,972	93,374	899,617	166	436	900,219	Services financiers	57
18,965	56,576	71,183	725,836	94	361	726,291	Service de la dette	58
266	35	2,331	11,484	—	73	11,557	Intérêts sur emprunts à court terme	59
15,846	53,621	66,653	689,517	94	256	689,867	Intérêts sur emprunts à long terme	60
2,853	2,920	2,199	24,835	—	32	24,867	Autres	61
8,869	8,234	21,915	122,762	72	75	122,909	Transferts aux réserves et provisions	62
2,785	6,162	276	51,019	—	—	51,019	Transferts aux entreprises propres	63
—	7,002	1,680	24,378	—	2	24,380	Autres services	64
406,528	913,386	1,078,449	10,256,155	3,352	7,626	10,267,133	Dépenses générales	65

(1) Les dépenses du Québec au titre de l'éducation sont estimatives.

(2) L'intérêt de la dette obligataire non garanti des écoles du Québec est évaluée à 92 millions de dollars.

TABLEAU 3. Dépenses en immobilisations, par province, 1972

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	N ^o
thousands of dollars — milliers de dollars								
2,108	2,250	4,452	42,142	26	355	42,523	Administration publique générale	1
909	1,846	8,744	41,156	23	5	41,184	Protection des personnes et des biens	2
11,774	61,326	45,566	536,547	701	329	537,577	Transports et communications	3
7,065	26,460	90,491	399,508	224	1,576	401,308	Environnement	4
2,356	5,518	673	32,018	—	—	32,018	Santé	5
270	429	127	18,170	—	—	18,170	Bien-être social	6
4,658	10,851	30,281	162,281	44	180	162,505	Loisirs et culture	7
15,282	35,111	59,883	620,981	—	—	620,981	Éducation	8
860	4,906	8,217	107,156	8	141	107,305	Autres(3)	9
45,282	148,697	248,434	1,959,959	1,026	2,586	1,963,571	Total	10

(1) Données préliminaires, voir texte à la page 9. (2) Estimation. (3) Logement, ressources naturelles, agriculture et autres.

TABLEAU 4. Répartition proportionnelle (%) des recettes générales, par province, 1972

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Source	N ^o
56.7	53.4	59.2	53.5	69.1	66.2	53.5	Revenue de sources propres	1
41.9	37.5	48.0	41.9	31.2	26.9	41.9	Impôts	2
36.4	33.0	44.3	36.1	28.5	24.6	36.1	Propriété immobilière	3
2.7	2.0	2.2	1.9	2.7	0.8	1.9	Évaluations spéciales	4
—	—	—	0.1	—	—	0.1	Propriété personnelle	5
2.4	2.5	1.5	3.5	—	1.5	3.5	Sociétés et entreprises	6
0.4	—	—	0.3	—	—	0.3	Autres	7
1.3	1.7	0.9	1.5	11.1	12.1	1.5	Subventions en remplacement d'impôts	8
0.3	0.4	0.4	0.5	5.3	6.6	0.5	Administration publique fédérale	9
—	—	—	0.1	—	—	0.1	Entreprises publiques fédérales	10
0.1	0.9	0.2	0.3	5.8	5.5	0.3	Administrations publiques provinciales	11
0.6	—	0.3	0.4	—	—	0.4	Entreprises publiques provinciales	12
0.2	0.4	—	0.1	—	—	0.1	Entreprises publiques locales	13
0.1	—	—	0.1	—	—	0.1	Organismes non-gouvernementaux	14
7.9	7.1	6.2	6.2	17.1	19.9	6.3	Ventes de biens et services	15
3.0	2.8	3.1	3.5	11.4	9.1	3.5	Approvisionnement d'eau	16
4.9	4.3	3.1	2.7	5.7	10.8	2.8	Autres	17
0.2	0.8	0.6	0.4	1.1	2.1	0.3	Loyers	18
—	0.4	—	0.1	—	2.4	0.1	Concessions et franchises	19
0.5	1.0	1.3	0.6	4.3	1.6	0.6	Licenses et permis	20
1.3	1.8	0.2	0.3	—	—	0.3	Remises des propres entreprises	21
1.1	0.3	0.9	0.5	0.9	0.1	0.5	Intérêts	22
0.3	0.5	0.3	0.4	1.4	0.4	0.4	Intérêts et pénalités au titre des impôts	23
0.5	0.7	0.5	0.4	1.4	0.2	0.4	Amendes	24
1.7	1.6	0.3	1.2	0.6	0.5	1.2	Divers	25
43.3	46.6	40.8	46.5	30.9	33.8	46.5	Transferts	26
0.7	4.9	—	3.9	24.2	8.5	3.9	De nature générale	27
0.7	4.9	—	3.9	24.2	8.5	3.9	Administrations publiques provinciales	28
42.6	41.7	40.8	42.6	6.7	25.3	42.6	A usage précis	29
0.6	0.8	1.0	1.0	2.6	1.4	1.0	Administration publique fédérale	30
42.0	40.9	39.8	41.6	4.1	23.9	41.6	Administrations publiques provinciales	31
100.0	100.0	100.0	100.0	100.0	100.0	100.0	Revenu général	32

TABLE 5. Percentage Distribution of General Expenditure by Province, 1972

TABLEAU 5. Répartition proportionnelle (%) des dépenses générales, par province, 1972

Function - Fonction	Nfld. T.-N.	P.E.I. Î. P.-É.	N.S. N.-É.	N.B. N.-B.	Qué.	Ont.	Man.
General government - Administration publique générale	7.0	2.1	3.9	7.1	4.7	2.7	3.9
Protection of persons and property - Protection des personnes et des biens	1.6	3.0	6.7	18.5	9.0	6.8	6.7
Transportation and communications - Transports et communications	23.4	3.4	7.1	23.7	11.7	12.9	10.7
Environment - Environnement	48.6	8.8	8.5	23.7	7.6	6.1	5.7
Health - Santé	--	--	7.0	0.1	0.3	5.8	7.3
Social welfare - Bien-être social	--	0.1	7.8	0.1	0.3	6.7	1.5
Housing - general assistance - Logement - aide générale	2.8	0.8	1.0	2.8	1.5	0.8	1.0
Natural resources - Ressources naturelles	--	--	--	--	--	1.0	0.2
Agriculture, trade and industry, and tourism - Agriculture, commerce et industrie, et tourisme	--	--	0.1	0.4	0.1	0.3	0.1
Recreation and culture - Loisirs et culture	3.2	3.1	2.5	12.5	4.8	5.1	4.3
Education - Éducation	2.3	69.7	49.4	0.1	48.3	44.0	49.9
Fiscal services - Services financiers	11.0	9.0	5.7	8.6	11.7	7.5	8.7
Other services - Autres services	0.1	--	0.3	2.4	--	0.3	--
General expenditure - Dépenses générales	100.0	100.0	100.0	100.0	100.0	100.0	100.0
	Sask.	Alta. Alb.	B.C. C.-B.	Sub- total Total partiel	Yukon	N.W.T. T. N.-O.	Total
General government - Administration publique générale	3.9	2.7	3.9	3.5	12.1	11.6	3.5
Protection of persons and property - Protection des personnes et des biens	4.6	6.5	8.1	7.4	10.9	3.7	7.4
Transportation and communications - Transports et communications	13.9	13.2	8.2	12.0	37.2	11.0	12.0
Environment - Environnement	5.1	6.3	11.4	7.4	25.1	31.3	7.4
Health - Santé	15.1	13.6	0.7	4.9	0.9	0.3	4.9
Social welfare - Bien-être social	0.9	1.2	8.2	4.2	--	--	4.2
Housing - general assistance - Logement - aide générale	0.4	0.5	0.9	1.0	2.3	6.7	1.0
Natural resources - Ressources naturelles	0.1	--	0.5	0.6	--	--	0.6
Agriculture, trade and industry, and tourism - Agriculture, commerce et industrie, et tourisme	--	--	--	0.2	0.4	--	0.2
Recreation and culture - Loisirs et culture	4.0	4.7	6.4	5.0	6.1	8.6	5.0
Education - Éducation	44.5	42.7	42.8	44.8	--	21.1	44.8
Fiscal services - Services financiers	7.5	7.8	8.7	8.8	5.0	5.7	8.8
Other services - Autres services	--	0.8	0.2	0.2	--	--	0.2
General expenditure - Dépenses générales	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 6. Per Capita Ratios of General Revenue by Type and by Province, 1972

TABLEAU 6. Recettes générales par habitant, par type, et par province, 1972

	Taxes Impôts	Transfers Transferts	Other Autres	Total
Newfoundland(1) - Terre-Neuve(1)	\$'000 15,177	17,447	4,790	37,414
Population 532,000 per capita in - Population 532,000 par habitant en	\$ 28	33	9	70
Prince Edward Island - Île-du-Prince-Édouard	\$'000 3,643	22,274	1,830	27,747
Population 113,000 per capita in - Population 113,000 par habitant en	\$ 32	197	16	245
Nova Scotia - Nouvelle-Écosse	\$'000 98,991	132,540	31,199	262,730
Population 794,000 per capita in - Population 794,000 par habitant en	\$ 125	167	39	331
New Brunswick - Nouveau-Brunswick	\$'000 19,005	21,853	10,266	51,124
Population 642,000 per capita in - Population 642,000 par habitant en	\$ 30	34	16	80
Québec	\$'000 982,970	1,138,729	309,249	2,430,948
Population 6,059,000 per capita in - Population 6,059,000 par habitant en	\$ 162	188	51	401
Ontario	\$'000 1,760,816	1,976,181	385,804	4,122,801
Population 7,825,000 per capita in - Population 7,825,000 par habitant en	\$ 225	253	49	527
Manitoba	\$'000 175,969	174,513	62,042	412,524
Population 992,000 per capita in - Population 992,000 par habitant en	\$ 177	176	63	416
Saskatchewan	\$'000 175,886	181,734	62,049	419,669
Population 916,000 per capita in - Population 916,000 par habitant en	\$ 192	198	68	458
Alberta	\$'000 317,366	394,226	134,665	846,257
Population 1,655,000 per capita in - Population 1,655,000 par habitant en	\$ 192	238	81	511
British Columbia - Colombie-Britannique	\$'000 460,001	390,503	107,778	958,282
Population 2,247,000 per capita in - Population 2,247,000 par habitant en	\$ 205	174	48	427
Yukon Territory - Territoires du Yukon	\$'000 757	751	921	2,429
Population 19,000 per capita in - Population 19,000 par habitant en	\$ 40	40	48	128
Northwest Territory - Territoires du Nord-Ouest	\$'000 1,659	2,082	2,415	6,156
Population 36,000 per capita in - Population 36,000 par habitant en	\$ 46	58	67	171

(1) See text page 9. - Voir texte à la page 9.

TABLE 7. Per Capita Ratios of General Expenditure by Function and by Province, 1972

TABLEAU 7. Dépenses générales par habitant, par fonction et par province, 1972

		General government — Adminis- tration publique générale	Protection of persons and property — Protection des personnes et des biens	Transpor- tation and communi- cations — Transports et communi- cations	Environ- ment — Environ- nement	Health — Santé	Social welfare — Bien- être social
Newfoundland(1) — Terre-Neuve(1)	\$'000	3,495	775	11,689	24,236	18	—
Population 532,000 per capita in — Population 532,000 par habitant en	\$	7	1	22	46	—	—
Prince Edward Island — Île-du-Prince-Édouard	\$'000	621	901	1,076	2,671	1	24
Population 113,000 per capita in — Population 113,000 par habitant en	\$	5	8	10	24	—	—
Nova Scotia — Nouvelle-Écosse	\$'000	10,672	18,287	19,471	23,529	19,310	21,542
Population 794,000 per capita in — Population 794,000 par habitant en	\$	13	23	24	30	24	27
New Brunswick — Nouveau-Brunswick	\$'000	4,658	12,140	15,522	15,576	47	45
Population 642,000 per capita in — Population 642,000 par habitant en	\$	7	19	24	24	—	—
Québec	\$'000	124,715	236,902	310,266	200,719	7,441	7,061
Population 6,059,000 per capita in — Population 6,059,000 par habitant en ..	\$	21	39	51	33	1	1
Ontario	\$'000	117,947	298,528	564,814	267,803	252,247	293,570
Population 7,825,000 per capita in — Population 7,825,000 par habitant en ..	\$	15	38	72	34	32	38
Manitoba	\$'000	16,745	28,852	45,692	24,243	31,313	6,226
Population 992,000 per capita in — Population 992,000 par habitant en	\$	17	29	46	24	32	6
Saskatchewan	\$'000	15,744	18,785	56,410	20,583	61,235	3,768
Population 916,000 per capita in — Population 916,000 par habitant en	\$	17	21	62	23	67	4
Alberta	\$'000	24,792	59,489	120,703	57,503	124,164	10,733
Population 1,655,000 per capita in — Population 1,655,000 par habitant en ..	\$	15	36	73	35	75	6
British Columbia — Colombie-Britannique	\$'000	42,357	87,352	88,410	122,622	7,597	88,814
Population 2,247,000 per capita in — Population 2,247,000 par habitant en ..	\$	19	39	39	55	3	39
Yukon Territory — Territoires du Yukon	\$'000	406	364	1,247	842	32	—
Population 19,000 per capita in — Population 19,000 par habitant en	\$	21	19	65	44	2	—
Northwest Territories — Territoires du Nord-Ouest	\$'000	882	283	834	2,389	21	—
Population 36,000 per capita in — Population 36,000 par habitant en	\$	25	8	23	66	1	—
		Recreation and culture — Loisirs et culture	Éducation	Fiscal services — Services financiers	Other — Autres	Total	
Newfoundland(1) — Terre-Neuve(1)	\$'000	1,591	1,156	5,468	1,467	49,895	
Population 532,000 per capita in — Population 532,000 par habitant en	\$	3	2	10	3	94	
Prince Edward Island — Île-du-Prince-Édouard	\$'000	950	21,227	2,720	251	30,442	
Population 113,000 per capita in — Population 113,000 par habitant en	\$	8	188	24	2	269	
Nova Scotia — Nouvelle-Écosse	\$'000	6,860	135,680	15,679	3,720	274,750	
Population 794,000 per capita in — Population 794,000 par habitant en	\$	9	171	20	5	346	
New Brunswick — Nouveau-Brunswick	\$'000	8,215	63	5,614	3,682	65,562	
Population 642,000 per capita in — Population 642,000 par habitant en	\$	13	—	9	6	102	
Québec	\$'000	126,367	1,277,756	309,908	44,340	2,645,475	
Population 6,059,000 per capita in — Population 6,059,000 par habitant en ..	\$	21	211	51	7	436	
Ontario	\$'000	220,720	1,920,183	327,825	98,900	4,362,537	
Population 7,825,000 per capita in — Population 7,825,000, par habitant en ..	\$	28	245	42	13	557	
Manitoba	\$'000	18,443	214,309	37,438	5,870	429,131	
Population 992,000 per capita in — Population 992,000 par habitant en	\$	19	216	38	6	433	
Saskatchewan	\$'000	16,308	180,872	30,619	2,204	406,528	
Population 916,000 per capita in — Population 916,000 par habitant en	\$	18	197	33	2	444	
Alberta	\$'000	42,779	390,123	70,972	12,128	913,386	
Population 1,655,000 per capita in — Population 1,655,000 par habitant en ..	\$	26	236	43	7	552	
British Columbia — Colombie-Britannique	\$'000	68,785	462,131	93,374	17,007	1,078,449	
Population 2,247,000 per capita in — Population 2,247,000 par habitant en ..	\$	31	206	41	8	480	
Yukon Territory — Territoires du Yukon	\$'000	203	—	166	92	3,352	
Population 19,000 per capita in — Population 19,000 par habitant en	\$	11	—	9	5	176	
Northwest Territories — Territoires du Nord-Ouest	\$'000	658	1,609	436	514	7,626	
Population 36,000 per capita in — Population 36,000 par habitant en	\$	18	45	12	14	212	

(1) See text page 9. — Voir texte à la page 9.

TABLE 8. Specific Purpose Transfers from Governments, Functionalized by Provinces and Territories, 1972

No.	Function	Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
thousands of dollars — milliers de dollars								
Federal:								
1	General government	—	—	—	—	—	1,063	858
2	Protection of persons and property	7	—	11	—	—	55	142
3	Transportation and communications	283	—	300	—	—	2,653	1,244
4	Environment	55	696	2,141	1,033	4,162	14,667	421
5	Housing — general assistance	2,701	162	862	1,088	16,766	7,137	2,273
6	Natural resources	—	—	—	—	—	1,708	—
7	Agriculture	—	—	—	—	—	—	466
8	Recreation and culture	1,391	163	703	749	4,836	1,918	442
9	Other services	—	—	52	—	—	2,275	1,019
10	Total federal (Table 1, item 30)	4,437	1,021	4,069	2,870	25,764	31,476	6,865
Provincial:								
11	General government	3,499	—	369	—	52	2,062	125
12	Protection of persons and property	6	27	2,787	—	1,016	6,708	164
13	Transportation and communications	2,105	61	2,082	382	8,904	242,524	7,117
14	Environment	3,143	695	2,892	—	17,778	2,067	143
15	Health	—	—	16,367	—	67	190,408	23,681
16	Social welfare	—	—	12,460	—	7,500	172,043	3,505
17	Housing — general assistance	—	—	1,569	450	689	3,689	119
18	Natural resources	—	—	—	—	—	21,031	—
19	Agriculture	21	—	—	—	2,175	—	89
20	Recreation and culture	189	1	1,068	12	3,902	14,202	652
21	Education	—	18,408	78,780	—	850,722	1,187,304	113,251
22	Fiscal services	3	1,499	2,396	—	20,924	—	9,985
23	Other services	—	6	373	—	6,407	3,694	—
24	Total provincial (Table 1, item 31)	8,966	20,697	121,343	844	920,136	1,845,821	158,742
25	Total specific purpose transfers (Table 1, item 29)	13,403	21,718	125,412	3,714	945,900	1,877,297	165,607

TABLE 9. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, by Province, 1972

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
thousands of dollars — milliers de dollars								
1	Taxation revenue (Table 1, item 2)	15,177	3,643	98,991	19,005	982,970	1,760,816	175,969
2	Tax collections	15,177	3,804	99,683	19,005	966,746	1,750,152	174,253
3	Tax collections as a percentage of taxation revenue	100.00	104.42	100.70	100.00	99.54	99.39	99.02
4	Taxes receivable, current and arrears (Table 15, item 3)	3,831	1,610	17,448	—	157,173	139,325	46,239
5	Taxes receivable as a percentage of taxation revenue	25.24	44.19	17.63	—	15.99	7.91	26.28

TABLE 10. Analysis of Debenture Debt Charges, by Purpose and by Province, 1972

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
thousands of dollars — milliers de dollars								
General:								
1	Interest	2,209	662	7,224	4,720	150,354	114,748	14,001
2	Serial principal	2,109	218	5,716	4,433	117,180	114,695	13,990
3	Sinking fund requirements	—	155	418	—	—	(1)	(1)
4	Total general	4,318	1,035	13,358	9,153	267,534	229,443	27,991
Schools:								
5	Interest	—	1,573	5,192	—	112,474(2)	105,400	9,960
6	Serial principal	—	688	6,419	—	78,892(2)	85,181	7,642
7	Sinking fund requirements	—	161	132	—	—	—	—
8	Total schools	—	2,422	11,743	—	191,366	190,581	17,602
9	Total general and schools	4,318	3,457	25,101	9,153	458,900	420,024	45,593
Utilities:								
10	Interest	—	10	112	144	800	14,595	3,348
11	Serial principal	—	25	312	93	1,027	14,176	2,728
12	Sinking fund requirements	—	—	—	12	—	(1)	(1)
13	Total utilities	—	35	424	249	1,827	28,771	6,076
14	Total	4,318	3,492	25,525	9,402	460,727	448,795	51,669

- (1) Sinking fund requirements included with serial principal-general and schools-for Ontario, Manitoba and Saskatchewan and in utilities with serial principal for Ontario, Manitoba and British Columbia.
(2) Estimated.

TABLEAU 8. Transferts à usage précis des administrations publiques, par fonction, par province et par territoire, 1972

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	Nº
thousands of dollars — milliers de dollars								
254	95	159	2,429	—	—	2,429	Fédérale:	
32	44	14	305	—	—	305	Administration publique générale	1
231	136	333	5,180	—	—	5,180	Protection des personnes et des biens	2
984	6	3,906	28,071	—	15	28,086	Transports et communications	3
412	3,614	2,654	37,669	18	13	37,700	Environnement	4
—	—	—	1,708	—	—	1,708	Logement — aide générale	5
—	—	—	466	—	—	466	Ressources naturelles	6
726	802	2,150	13,880	34	60	13,974	Agriculture	7
3	1,644	173	5,166	11	—	5,177	Loisirs et culture	8
							Autres services	9
2,642	6,341	9,389	94,874	63	88	95,025	Total, administration fédérale (poste 30, tableau 1)	10
							Provinciale:	
268	164	122	6,661	—	121	6,782	Administration publique générale	11
797	684	7,832	20,021	—	5	20,026	Protection des personnes et des biens	12
19,593	11,362	38,093	332,223	35	350	332,608	Transports et communications	13
841	490	5,747	33,796	20	113	33,929	Environnement	14
59,064	93,789	8,853	392,429	—	1	392,430	Santé	15
—	4,703	70,811	271,022	—	—	271,022	Bien-être social	16
150	106	538	7,310	11	11	7,332	Logement — aide générale	17
—	1,563	—	22,594	—	—	22,594	Ressources naturelles	18
—	—	1,680	3,965	—	—	3,965	Agriculture	19
3,081	1,849	4,992	29,948	22	81	30,051	Loisirs et culture	20
92,278	225,621	229,397	2,795,761	—	745	2,796,506	Éducation	21
—	—	12,822	47,629	—	—	47,629	Services financiers	22
—	5,778	227	16,485	12	42	16,539	Autres services	23
176,072	346,109	381,114	3,979,844	100	1,469	3,981,413	Total, administration provinciale (poste 31, tableau 1)	24
178,714	352,450	390,503	4,074,718	163	1,557	4,076,438	Total, transferts à usage précis (poste 29, tableau 1)	25

TABLEAU 9. Recettes fiscales, recouvrements d'impôts et impôts à recevoir, par province, 1972

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		Nº
thousands of dollars — milliers de dollars								
175,886	317,366	460,001	4,009,824	757	1,659	4,012,240	Recettes fiscales (poste 2, tableau 1)	1
173,074	307,788	462,287	3,971,969	678	1,649	3,974,296	Recouvrements d'impôts	2
98,40	96,98	100,50	99,06	89,56	99,40	99,05	% Proportion des impôts recouverts par rapport aux recettes fiscales ..	3
25,632	38,657	16,936	446,851	220	248	447,319	Impôts dus pour la période courante et arriérés d'impôts (poste 3, tableau 15).	4
14,57	12,18	3,68	11,14	29,06	14,95	11,15	% Proportion des impôts dus par rapport aux recettes fiscales	5

TABLEAU 10. Analyse des frais du service de la dette obligataire non garantie, par fonction, et par province, 1972

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		Nº
thousands of dollars — milliers de dollars								
10,024	32,915	39,939	376,796	94	206	377,096	Frais d'ordre général:	
9,986	28,669	26,302	323,298	45	161	323,504	Intérêts	1
—	—	7,904	8,477	—	—	8,477	Capital des séries d'échéances	2
							Sommes nécessitées par les fonds d'amortissement	3
20,010	61,584	74,145	708,571	139	367	709,077	Total, frais d'ordre général	4
							Dépenses scolaires:	
5,605	20,706	22,283	283,193	—	46	283,239	Intérêts	5
6,231	25,616	13,448	224,117	—	37	224,154	Capital des séries d'échéances	6
(1)	—	11,162	11,455	—	—	11,455	Sommes nécessitées par les fonds d'amortissement	7
11,836	46,322	46,893	518,765	—	83	518,848	Total, dépenses scolaires	8
31,846	107,906	121,038	1,227,336	139	450	1,227,925	Total, frais d'ordre général et dépenses scolaires	9
							Services publics:	
71	10,828	87	29,995	—	—	29,995	Intérêts	10
96	7,144	163	25,764	—	—	25,764	Capital des séries d'échéances	11
69	200	(1)	281	—	—	281	Sommes nécessitées par les fonds d'amortissement	12
236	18,172	250	56,040	—	—	56,040	Total, services d'utilité publique	13
32,082	126,078	121,288	1,283,376	139	450	1,283,965	Total	14

(1) Les sommes nécessitées par les fonds d'amortissement sont comprises dans le capital des séries d'échéances d'ordre général et des écoles en Ontario, au Manitoba et en Saskatchewan et dans le capital des séries d'échéances des services publics en Ontario, au Manitoba et en Colombie-Britannique.

(2) Estimation.

SECTION B

TABLE 11. Economic Classification of General Revenue for the Year ended December 31, 1972

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
		thousands of dollars — milliers de dollars						
	<u>Source analysis</u>							
	<u>Economic analysis</u>							
	Taxes:							
1	Real property	9,303	3,293	83,239	18,937	819,167	1,510,939	156,268
2	Special assessments	438	82	2,464	68	79,339	40,418	6,542
3	Personal property .....	...	3	8,300	...	...	...	470
4	Corporations and business	3,232	32	4,352	...	60,959	209,459	11,529
5	Other	1,816	10	636	...	23,505	—	1,160
	Other transfers from persons	388	223	—	—	—	—	—
	Grants-in-lieu of taxes:							
6	Federal government	227	93	4,581	...	4,963	27,639	4,316
7	Federal government enterprises	152	3	3,149	...	3,270	4,233	865
8	Provincial governments	29	20	735	...	4,637	5,223	8,731
9	Provincial government enterprises	—	—	1,892	...	2,946	20,280	1,830
10	Local government enterprises	—	—	—	...	2,952	—	—
11	Non-government organizations	1,413	—	1	111	7,885	—	2,813
	Sales of goods and services:							
12	Water	1,645	484	5,842	6,792	35,625	108,354	12,681
13	Indirect taxes	—	—	—	—	96,534	—	—
14	Other	—	58	74	—	11,365	4,000	1,327
15	Investment income	62	142	998	665	15,182	15,000	1,712
16	Other	76	454	6,139	209	28,096	84,710	9,164
17	Rentals	184	50	719	571	8,701	9,016	310
18	Concessions and franchises	4	—	10	15	—	2,639	98
19	Licences and permits	248	29	572	403	9,414	20,112	3,013
20	Remittances from own enterprises	—	210	365	—	—	6,913	—
21	Interest	76	5	2,071	202	10,991	14,564	4,280
22	Interest and penalties on taxes	16	32	1,043	57	12,001	14,413	1,920
23	Fines	15	202	740	264	15,968	7,809	1,588
24	Miscellaneous	643	48	2,268	977	38,719	40,899	7,394
	Transfers:							
25	General purpose: Provincial governments	4,044	556	7,128	18,139	192,829	98,884	8,906
26	Specific purpose: Federal government	4,437	1,021	4,069	2,870	25,764	31,476	6,865
27	Provincial governments	8,966	20,697	121,343	844	920,136	1,845,821	158,742
28	General revenue	37,414	27,747	262,730	51,124	2,430,948	4,122,801	412,524
	Summary — economic classification:							
29	Indirect taxes	16,694	3,489	107,719	19,778	1,128,963	1,834,418	190,690
30	Other transfers from persons	403	483	814	264	27,333	11,809	2,915
31	Investment income	62	352	1,363	665	15,182	21,913	1,712
32	Transfers from federal government	4,664	1,114	8,650	2,870	30,727	59,115	11,181
33	Transfers from provincial governments	13,039	21,273	129,206	18,983	1,117,602	1,949,928	176,379
34	Other	2,552	1,036	14,978	8,564	111,141	245,618	29,647
35	General revenue	37,414	27,747	262,730	51,124	2,430,948	4,122,801	412,524

TABLE 12. Economic Classification of General Expenditure for the Year ended December 31, 1972

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
		thousands of dollars — milliers de dollars						
	<u>Functional classification</u>							
	<u>Economic classification</u>							
	Social welfare:							
1	Social welfare assistance	—	—	11,605	—	275	137,133	5,322
	Fiscal services:							
2	Debt charges							
	Interest on short-term borrowings	463	137	24	—	73	7,704	451
3	Interest on long-term borrowings	2,209	2,507	12,858	4,720	286,981	220,161	23,961
4	Other	1,432	49	34	655	14,078	77	538
5	Transfers to reserves and allowances	476	27	2,118	239	8,776	66,288	5,820
6	Transfers to own enterprises	888	—	645	—	—	33,595	6,668
7	All other classifications	44,427	27,722	247,466	59,948	2,335,292	3,897,579	386,371
8	General expenditure	49,895	30,442	274,750	65,562	2,645,475	4,362,537	429,131

TABLEAU 11. Classement économique des recettes générales pour l'année terminée le 31 décembre 1972

Sask.	Alta. — Alb.	B.C. — C.-B.	Yukon	N.W.T. — T. N.-O.	Total		No
thousands of dollars — milliers de dollars							
						<u>Analyse par source</u>	<u>Analyse par objet économique</u>
152,861	279,585	425,048	692	1,516	3,460,848	Impôts:	
11,128	16,844	20,850	65	47	178,285	Propriété immobilière	Impôts indirects
...	...	...	...	...	8,773	Évaluations spéciales	Impôts indirects
10,190	20,937	14,024	...	96	334,810	Propriété personnelle	Impôts indirects
1,701	—	79	...	...	28,907	Sociétés et entreprises	Impôts indirects
6	—	—	—	—	617	Autres	Impôts indirects
						Transferts versés par les particuliers	
1,225	3,106	3,544	128	404	50,226	Subventions en remplacement d'impôts:	
268	—	401	—	—	12,341	Administration publique fédérale	Transferts de l'administration fédérale
409	7,686	2,241	141	338	30,190	Entreprises publiques fédérales	Impôts indirects
						Administrations publiques provinciales ...	Transferts de l'administration provin-
							ciiale.
2,388	—	2,821	—	—	32,157	Entreprises publiques provinciales	Impôts indirects
906	3,642	—	—	—	7,500	Entreprises publiques locales	Impôts indirects
421	—	30	—	—	12,674	Organismes non-gouvernementaux	Impôts indirects
12,381	23,959	30,046	277	562	238,648	Ventes de biens et services:	
—	—	—	—	—	96,534	Approvisionnement d'eau	Autres
550	2,719	—	—	8	20,101	Autres	Impôts indirects
1,113	4,722	7,911	30	89	47,626	Autres	Transferts versés par les particuliers
18,903	29,248	21,392	108	565	199,064		Revenus de placements
							Autres
1,037	6,736	5,371	28	126	32,849	Loyers	Autres
69	3,859	332	1	148	7,175	Concessions et franchises	Autres
1,904	8,271	12,297	105	98	56,466	Licenses et permis	Impôts indirects
5,236	14,808	1,991	—	—	29,523	Remises des propres entreprises	Revenue de placement
4,807	2,321	8,527	21	7	47,872	Intérêts	Impôts indirects
1,358	4,432	2,937	33	26	38,268	Intérêts et pénalités au titre des impôts ..	Impôts indirects
1,938	5,677	5,097	34	12	39,344	Amendes	Transferts versés par les particuliers
7,136	13,479	2,840	15	32	114,450	Divers	Autres
						Transferts:	
3,020	41,776	—	588	525	376,395	De nature générale:	
						Administrations publiques provinciales	Transferts versés par le provincial ...
2,642	6,341	9,389	63	88	95,025	À usage précis:	
176,072	346,109	381,114	100	1,469	3,981,413	Administration publique fédérale	Transferts versés par le fédéral
						Administrations publiques provinciales	Transferts versés par le provincial ...
419,669	846,257	958,282	2,429	6,156	9,578,081	Revenu général	
187,932	336,032	487,014	916	1,790	4,315,435	Sommaire — classification économique:	
2,494	8,396	5,097	34	20	60,062	Taxes indirectes	
6,349	19,530	9,902	30	89	77,149	Transferts versés par les particuliers	
3,867	9,447	12,933	191	492	145,251	Revenu de placement	
179,501	395,571	383,355	829	2,332	4,387,998	Transferts versés par le fédéral	
39,526	77,281	59,981	429	1,433	592,186	Transferts versés par le provincial	
						Autres	
419,669	846,257	958,282	2,429	6,156	9,578,081	Revenu général	

TABLEAU 12. Classement économique des dépenses générales pour l'année terminée le 31 décembre 1972

Sask.	Alta. — Alb.	B.C. — C.-B.	Yukon	N.W.T. — T. N.-O.	Total		No
thousands of dollars — milliers de dollars							
						<u>Analyse par fonction</u>	<u>Analyse par objet économique</u>
2,205	5,778	81,486	—	—	243,804	Bien-être social:	
						Bien-être social assistance	Transferts aux particuliers
						Services financiers:	
266	35	2,331	—	73	11,557	Service de la dette	
						Intérêts sur emprunts à court terme ...	Transferts intérêt sur la dette publique
15,846	53,621	66,653	94	256	689,867	Intérêts sur emprunts à long terme ...	Transferts intérêt sur la dette publique
2,853	2,920	2,199	—	32	24,867	Autres	Transferts intérêt sur la dette publique
8,869	8,234	21,915	72	75	122,909	Transferts aux réserves et provisions ...	Autres
2,785	6,162	276	—	—	51,019	Transferts aux entreprises propres	Autres
373,704	836,636	903,589	3,186	7,190	9,123,110	Toutes autres classifications	Achats de biens et services
406,528	913,386	1,078,449	3,352	7,626	10,267,133	Dépenses générales	

TABLE 13. Reconciliation of General Revenue with Revenue on a National Accounts Basis 1972

No.		Total	System of national accounts — Système de comptabilité nationale	
			Indirect taxes — Impôts indirects	Other current transfers from persons — Autres transferts courants des particuliers
			millions of dollars — millions de dollars	
1	General revenue (as per Table 11)	9,578	4,316	60
	Add:			
2	Transfers from other levels of government as per System of National Accounts).	4,069		
	Other additions:			
3	Adjustment to reflect investment income with system of national accounts concepts.	—		
4	Interest on government held funds	31		
5	Interest on loans and advances	30		
6	Other	18		12
7	Total additions	4,148	—	12
	Deduct:			
8	Proceeds from sales of goods and services	490		
	Other deductions:			
9	Federal and provincial government grants per financial management concepts.	4,533		
10	Revenue not arising from production	23		
11	Other	80	1	—
12	Total deductions	5,126	1	—
13	Total revenue on a national accounts basis	8,600	4,315	72

(1) Includes 158 from Federal Government, 3,911 from Provincial Governments.

TABLE 14. Reconciliation of General Expenditure with Current Expenditure on a National Accounts Basis 1972

No.		Total	System of national accounts — Système de comptabilité nationale	
			Purchases of goods and services — Achats de biens et services	Transfer payments to — Transferts versés aux Persons(1) — Particuliers(1)
			millions of dollars — millions de dollars	
1	General expenditure (as per Table 12)	10,267	9,123	970
	Add:			
2	Depreciation (capital consumption allowance as per System of National Accounts).	580	580	
	Other additions:			
3	Utility debt charges interest (contra-interest on loans revenue)	30		30
4	Transfers to other levels of government	69		
5	Interfund transfers	57	57	
6	Other	2		2
7	Total additions	738	637	32
	Deduct:			
8	Proceeds from sales of goods and services	490	490	
	Other deductions:			
9	Capital expenditure per financial management concepts	1,976	1,976	
10	Hospitals	401	401	
11	Other	293	84	35
12	Total deductions	3,160	2,951	35
13	Total current expenditure on a national accounts basis	7,845	6,809	967

(1) Includes 721 for interest on the public debt.

(2) Includes 20 for transfers to hospitals.

TABLEAU 13. Rapprochement des recettes générales avec les recettes sur la base de la comptabilité nationale, 1972

System of national accounts — Système de comptabilité nationale				No
Transfers from other levels of government(1) — Transferts des autres échelons de l'administration publique(1)	Investment income — Revenu de placements	Other — Autres		
millions of dollars — millions de dollars				
4,533	77	592	Recettes générales (suivant le tableau 11)	1
4,069			Ajouter:	
			Transferts provenant des autres échelons de l'administration publique d'après le système de comptabilité nationale).	2
			Autres additions:	
			Ajustements destinés à aligner les revenus de placement sur les concepts des comptes nationaux.	3
	31		Intérêt des fonds gérés par l'administration	4
	30		Intérêt sur prêts et avances	5
	6		Autres	6
4,069	67	—	Total, additions	7
			Déduire:	
		490	Revenus provenant de la vente de biens et services	8
4,533	—		Autres déductions:	
			Subventions des administrations fédérale et provinciales	9
		23	Recettes ne provenant pas de la production	10
		79	Autres	11
4,533	—	592	Total, déductions	12
4,069	144	—	Recettes totales d'après les comptes nationaux	13

(1) Inclus 158 du Gouvernement fédéral, et 3,911 des Gouvernements provinciaux.

TABLEAU 14. Rapprochement des dépenses générales avec les dépenses courantes sur la base de la comptabilité nationale, 1972

System of national accounts — Système de comptabilité nationale				No
Transfer payments to — Transferts versés aux				
Other levels of governments — Autres niveaux de l'administration publique	Non-résidents	Other — Autres		
millions of dollars — millions de dollars				
—	—	174	Dépenses générales (suivant le tableau 12)	1
			Ajouter:	
			Amortissement (provision pour consommation de capital d'après le système de comptabilité nationale).	2
			Autres additions:	
			Intérêt du service de la dette des services publics (contre-partie de l'intérêt reçu sur des prêts).	3
69(2)	—		Transferts à d'autres échelons de l'administration publique	4
			Transferts entre fonds	5
			Autres	6
69	—	—	Total, additions	7
			Déduire:	
			Revenus provenant de la vente de biens et services	8
			Autres déductions:	
			Dépenses d'investissement (selon la gestion financière)	9
		174	Hôpitaux	10
			Autres	11
—	—	174	Total, déductions	12
69	—	—	Dépenses courantes calculées sur la base des concepts des comptes nationaux	13

(1) Dont 721 au titre de l'intérêt de la dette publique.

(2) Dont 20 au titre de transferts aux hôpitaux.

SECTION C

TABLE 15. Financial Assets, (1) by Province, 1972

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué. (2)	Ont.	Man.
		thousands of dollars — milliers de dollars						
1	Cash on hand and deposits	4,461	640	12,824	2,262	85,380	153,264	71,959
2	Receivables	7,194	3,796	37,114	1,964	404,698	301,676	105,323
3	Taxes	3,831	1,610	17,448	—	157,173	139,325	46,239
4	Trade accounts	—	—	2,357	—	—	4,761	8,356
5	Intergovernmental	500	2,186	13,845	722	60,972	145,670	13,623
6	Federal government	1	9	1,703	250	10,116	9,142	1,522
7	Federal government enterprises	—	—	—	—	—	—	—
8	Provincial governments	499	2,177	11,580	472	50,856	136,528	12,101
9	Provincial government enterprises	—	—	—	—	—	—	—
10	Own enterprises	—	—	562	—	—	—	—
11	Other	2,863	—	3,464	1,242	186,553	11,920	37,105
12	Loans and advances	—	39	164	—	—	12	—
13	Own enterprises	—	—	—	—	—	—	—
14	Short-term	—	—	—	—	—	—	—
15	Long-term	—	—	—	—	—	—	—
16	Other	—	39	164	—	—	12	—
17	Short-term	—	—	94	—	—	12	—
18	Long-term	—	39	70	—	—	—	—
19	Investments	—	9,936	11,924	6,393	62,594	566,934	18,201
20	Other financial assets	9,007	1,094	4,174	2,542	45,611	26,788	35,093
21	Total financial assets	20,662	15,505	66,200	13,161	598,283	1,048,674	230,576

(1) Interfund balances, inter-municipal accounts receivable eliminated.

(2) Data for Quebec schools not available.

(3) Territorial government.

TABLE 16. Liabilities, (1) by Province, 1972

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué. (2)	Ont.	Man.
		thousands of dollars — milliers de dollars						
1	Borrowings from financial institutions	49,879	6,147	50,805	23,540	346,781	160,897	74,619
2	Bank overdrafts on short term loans	20,928	1,069	44,771	11,173	301,393	153,207	70,475
3	Long-term borrowings	28,951	5,078	6,034	12,367	45,388	7,690	4,144
4	Chartered banks	—	4,474	—	—	—	2,425	1,897
5	Other financial institutions	28,951	604	6,034	12,367	45,388	5,265	2,247
6	Accounts payable	7,447	3,480	27,858	4,128	178,865	253,168	28,637
7	Trade accounts	—	482	3,433	—	86,200	—	15,901
8	Intergovernmental	810	36	2,167	61	11,920	37,255	1,061
9	Federal government	—	—	16	5	30	7,343	150
10	Federal government enterprises	—	—	—	—	—	—	144
11	Provincial governments	810	36	2,040	56	11,890	29,912	467
12	Provincial government enterprises	—	—	—	—	—	—	300
13	Own enterprises	—	—	111	—	—	—	—
14	Other	6,637	2,962	22,258	4,067	80,745	215,913	11,675
15	Loans and advances	—	—	—	—	—	—	—
16	Federal government	—	—	—	—	—	—	—
17	Short-term	—	—	—	—	—	—	—
18	Long-term	—	—	—	—	—	—	—
19	Provincial governments	—	—	—	—	—	—	—
20	Short-term	—	—	—	—	—	—	—
21	Long-term	—	—	—	—	—	—	—
22	Own enterprises	—	—	—	—	—	—	—
23	Short-term	—	—	—	—	—	—	—
24	Long-term	—	—	—	—	—	—	—
25	Other	—	—	—	—	—	—	—
26	Short-term	—	—	—	—	—	—	—
27	Long-term	—	—	—	—	—	—	—
28	Debtenture debt	28,934	31,406	183,866	79,513	2,579,458	4,015,235	392,190
29	Other liabilities	8,737	25	7,311	5,464	57,240	26,579	41,102
30	Total liabilities	94,997	41,058	269,840	112,645	3,162,344	4,455,879	536,548

(1) Interfund balances, inter-municipal accounts payable eliminated.

(2) Data for Quebec schools not available.

(3) Territorial government.

(4) Includes 18,042 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

TABLEAU 15. Actif financier(1) par province, 1972

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total(2) — Total partiel(2)	Yukon	N.W.T. — T. N.-O.	Total (2)		N°
thousands of dollars — milliers de dollars								
56,889	48,665	69,199	505,543	227	455	506,225	Encaisse et dépôts	1
71,279	108,679	59,122	1,100,845	643	1,169	1,102,657	Effets à recevoir	2
25,632	38,657	16,936	446,851	220	248	447,319	Impôts	3
777	2,057	8,722	27,030	—	—	27,030	Créances de nature commerciale	4
15,718	19,197	18,086	290,519	290	451	291,260	Transactions entre administrations publiques	5
779	2,467	1,340	27,329	232	78	27,639	Administration fédérale	6
—	—	—	—	—	—	—	Entreprises publiques fédérales	7
14,939	11,719	16,281	257,152	58	373(3)	257,583	Administrations provinciales	8
—	—	—	—	—	—	—	Entreprises publiques provinciales	9
—	5,011	465	6,038	—	—	6,038	Propres entreprises publiques	10
29,152	48,768	15,378	336,445	133	470	337,048	Autres	11
1,083	—	—	1,298	—	—	1,298	Prêts et avances	12
—	—	—	—	—	—	—	Propres entreprises publiques	13
—	—	—	—	—	—	—	À court terme	14
—	—	—	—	—	—	—	À long terme	15
1,083	—	—	1,298	—	—	1,298	Autres	16
1,083	—	—	1,189	—	—	1,189	À court terme	17
—	—	—	109	—	—	109	À long terme	18
68,586	70,928	145,563	961,059	—	208	961,267	Placements	19
30,697	44,444	19,213	218,663	1	78	218,742	Autre actif financier	20
228,534	272,716	293,097	2,787,408	871	1,910	2,790,189	Total, actif financier	21

(1) Après élimination des soldes entre fonds et des sommes à recevoir entre municipalités.

(2) Les données des écoles du Québec ne sont pas disponibles.

(3) Administration territoriale.

TABLEAU 16. Passif(1) par province, 1972

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		N°
thousands of dollars — milliers de dollars								
24,612	45,056	114,687	897,023	250	1,420	898,693	Emprunts auprès d'institutions financières	1
21,460	38,444	72,281	735,201	250	1,332	736,783	Découverts bancaires et emprunts à court terme	2
3,152	6,612	42,406	161,822	—	88	161,910	Emprunts à long terme	3
13	—	1,050	9,859	—	—	9,859	Banques à charte	4
3,139	6,612	41,356	151,963	—	88	152,051	Autres institutions financières	5
19,323	77,527	25,755	626,188	455	1,068	627,711	Effets à payer	6
1,216	2,613	2,638	112,483	—	—	112,483	Comptes de nature commerciale	7
3,252	14,051	6,554	77,167	72	260	77,499	Transactions entre administrations publiques	8
3,252	66	4,366	15,228	—	—	15,228	Administration publique fédérale	9
—	—	—	144	—	—	144	Entreprises publiques fédérales	10
—	8,772	510	54,493	72	260(3)	54,825	Administrations publiques provinciales	11
—	52	—	352	—	—	352	Entreprises publiques provinciales	12
—	5,161	1,678	6,950	—	—	6,950	Propres entreprises publiques	13
14,855	60,863	16,563	436,538	383	808	437,729	Autres	14
—	—	—	—	—	—	—	Emprunts et avances	15
—	—	—	—	—	—	—	Administration publique fédérale	16
—	—	—	—	—	—	—	À court terme	17
—	—	—	—	—	—	—	À long terme	18
—	—	—	—	—	—	—	Administrations publiques provinciales	19
—	—	—	—	—	—	—	À court terme	20
—	—	—	—	—	—	—	À long terme	21
—	—	—	—	—	—	—	Propres entreprises publiques	22
—	—	—	—	—	—	—	À court terme	23
—	—	—	—	—	—	—	À long terme	24
—	—	—	—	—	—	—	Autres	25
—	—	—	—	—	—	—	À court terme	26
—	—	—	—	—	—	—	À long terme	27
260,995	1,067,933	1,075,516	9,715,046	1,995	5,000	9,722,041	Dette obligataire	28
22,097	39,638	21,949	230,142	35	941	231,118	Autre passif	29
327,027	1,230,154	1,237,907	11,468,399	2,735	8,429	11,479,563	Total, passif	30

(1) Après élimination des soldes entre fonds et des sommes à payer entre municipalités.

(2) Les données des écoles du Québec ne sont pas disponibles.

(3) Administration territoriale.

(4) Comprend 18,042 en obligations de la Commission de transport de Montréal garanties par la cité de Montréal.

TABLE 17. Analysis of Debenture Debt, by Purpose and by Province, 1972

No.		Nfld. — T.-N.		P.E.I. — Î. P.-É.		N.S. — N.-É.		N.B. — N.-B.		Qué.		Ont.(1)		Man.	
		Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment
		thousands of dollars — milliers de dollars													
1	General	17,444	11,490	3,668	6,886	100,781	9,891	73,751(2)	3,054	2,549,026(3)	..	2,315,235(4)	...	106,084	83,736
2	Schools .....	...	...	16,826	3,869	69,765	509	—	—	(5)	(5)	1,700,000(6)	...	145,665	5,797
3	Sub-total	17,444	11,490	20,494	10,755	170,546	10,400	73,751	3,054	2,549,026	(5)	4,015,235	...	251,749	89,533
4	Utilities:														
	Electric light	—	—	157	—	760	—	1,667	1,003	12,390	...	...	...	2,645	32,045
5	and power.	...	...	—	—	—	—	—	—	...	...	...	...	—	—
6	Gas supply	—	—	—	—	1,410	750	—	—	...	18,042	...	...	7,436	8,400
7	systems.	...	...	—	—	—	—	—	—	...	...	...	...	—	—
8	Transit systems	—	—	—	—	—	—	—	—	...	...	...	...	—	—
9	Telephone	...	...	—	—	—	—	—	—	...	...	...	...	—	—
10	systems.	...	...	—	—	—	—	—	—	...	...	...	...	—	—
11	Central heating	...	...	—	—	—	—	—	—	...	...	...	...	382	—
12	Ferries .....	...	...	—	—	—	—	—	—	...	...	...	...	—	—
13	Airports .....	...	...	—	—	—	—	—	—	...	...	...	...	—	—
14	Housing .....	...	...	—	—	—	—	38	—	...	...	...	...	—	—
15	Parking authori- ties.	...	...	—	—	—	—	—	—	...	...	...	...	—	—
16	Other .....	...	...	—	—	—	—	—	—	...	...	...	...	—	—
17	Sub-total .....	...	...	157	—	2,170	750	1,705	1,003	12,390	18,042	...	...	10,463	40,445
18	Unclassified	—	—	—	—	—	—	—	—	—	—	—	—	—	—
19	Total debenture debt.	17,444	11,490	20,651	10,755	172,716	11,150	75,456	4,057	2,561,416	18,042	4,015,235	...	262,212	129,978

(1) General includes other long term debt due to Ontario Water Resources Commission. (2) Includes some electric light for City of Moncton. (3) Includes an unidentifiable amount of sinking fund. (4) General includes utilities. (5) Data for Quebec schools not available. (6) Includes Roman Catholic separate schools and public schools in unorganized areas.

TABLE 18. Changes in Gross Debenture Debt during 1972

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.(1)	Ont.	Man.
		thousands of dollars — milliers de dollars						
1	Gross debenture debt as at December 31, 1971	28,934	16,547	186,297	72,871	2,447,123	3,799,902	383,424
2	Debentures sold during 1972 .....	..	16,106	10,566	11,180	329,434	429,385	33,126
3	Debentures retired during 1972 .....	..	1,247	12,997	4,538	197,099	214,052	24,360
4	Gross debenture debt as at December 31, 1972	28,934	31,406	183,866	79,513	2,579,458	4,015,235	392,190

(1) Data for Quebec schools not available.

TABLE 19. Analysis of Debenture Debt classified by Place of Payment and by Province, 1972

No.	Payable in	Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.(1)	Ont.	Man.
		thousands of dollars — milliers de dollars						
1	Canada only	27,077	31,406	180,772	79,513	2,093,515	4,015,235(2)	331,211
2	England only	—	—	—	—	3,258	—	—
3	England and Canada	—	—	—	—	296	—	—
4	U.S.A. only	1,857	—	2,019	—	407,067	—	303
5	U.S.A. and Canada	—	—	1,075	—	—	—	—
6	England, U.S.A. and Canada	—	—	—	—	8,800	—	—
7	Switzerland and Germany	—	—	—	—	66,522	—	6,674(3)
8	Total	28,934	31,406	183,866	79,513	2,579,458	4,015,235	392,190

(1) Data for Quebec schools not available. (2) Includes an unidentifiable amount payable in U.S.A. (3) Germany. (4) Switzerland.

TABLEAU 17. Analyse de la dette obligataire non garantie par destination et par province, 1972

Sask.		Alta. — Alb.		B.C. — C.-B.		Sub-total serial and sinking fund — Total partiel séries d'éché- ances et fonds d'amortisse- ment	Yukon		N.W.T. — T. N.-O.		Total serial and sinking fund — Total séries d'éché- ances et fonds d'amortisse- ment	N°
Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment		Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment		
thousands of dollars — milliers de dollars												
100,728 71,046	72,335 15,681	537,494 339,179 (3)	8,249 —	482,907 449,724 (3)	141,579 —	6,624,338 2,818,061 (5)	1,995 ...	...	3,919 1,081	— ...	6,630,252 2,819,142 (5)	Emploi général 1
171,774	88,016	876,673	8,249	932,631	141,579	9,442,399 (5)	1,995	—	5,000	—	9,449,394 (5)	Écoles 2
—	—	72,346	18,000	1,293	—	142,306	...	...	...	...	142,306	Total partiel 3
—	—	2,174	—	—	—	2,174	...	...	...	...	2,174	Services publics: 4
325	880	11,468	—	13	—	48,724	...	...	...	...	48,724	Éclairage et énergie 4
—	—	53,596	13,500	—	—	67,096	...	...	...	...	67,096	électriques. 5
—	—	—	—	—	—	382	...	...	...	...	382	Réseaux de distribution de 5
—	—	—	—	—	—	246	...	...	...	...	246	gaz. 6
—	—	11,681	—	—	—	11,719	...	...	...	...	11,719	Réseaux de transports 6
—	—	—	—	—	—	—	...	...	...	...	—	Réseaux téléphoniques 7
—	—	—	—	—	—	—	...	...	...	...	—	Chauffage central 8
—	—	—	—	—	—	—	...	...	...	...	—	Services de traversiers 9
—	—	246	—	—	—	246	...	...	...	...	246	Aéroports 10
—	—	—	—	—	—	—	...	...	...	...	—	Logements 11
—	—	—	—	—	—	—	...	...	...	...	—	Stationnement 12
—	—	—	—	—	—	—	...	...	...	...	—	Autres 13
325	880	151,511	31,500	1,306	—	272,647	...	...	—	—	272,647	Total partiel 14
—	—	—	—	—	—	—	—	—	—	—	—	Non précisé 15
172,099	88,896	1,028,184	39,749	933,937	141,579	9,715,046	1,995	—	5,000	—	9,722,041	Total dette obligataire 16
												non garantie.

(1) "Emploi général" comprend d'autres créances à long terme relativement à la Ontario Water Resources Commission. (2) Comprend une partie de l'éclairage de la ville de Moncton. (3) Comprend une partie indéterminée du fonds d'amortissement. (4) L'emploi général comprend les services publics. (5) Les données des écoles du Québec ne sont pas disponibles. (6) Comprend les écoles catholiques séparées et les écoles publiques des régions non municipalisées.

TABLEAU 18. Variation de la dette obligataire brute non garantie en 1972

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total(1) — Total partiel(1)	Yukon	N.W.T. — T. N.-O.	Total(1)		N ^o
thousands of dollars — milliers de dollars								
261,636	1,001,019	898,399	9,096,152	1,559	3,391	9,101,102	Dette obligataire brute non garantie au 31 décembre, 1971	1
15,741	128,543	236,096	1,210,177	481	1,807	1,212,465	Vente d'obligations non garantie en 1972	2
16,382	61,629	58,979	591,283	45	198	591,526	Remboursement d'obligations non garantie en 1972	3
260,995	1,067,933	1,075,516	9,715,046	1,995	5,000	9,722,041	Dette obligataire brute non garantie au 31 décembre 1972	4

(1) Les données des écoles du Québec ne sont pas disponibles.

TABLEAU 19. Analyse de la dette obligataire non garantie selon le lieu de remboursement, par province, 1972

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total(1) — Total partiel(1)	Yukon	N.W.T. — T. N.-O.	Total(1)	Lieu de remboursement	
thousands of dollars — milliers de dollars								No
240,511	1,001,536	865,702	8,866,478	1,995	5,000	8,873,473	Exclusivement au Canada	1
—	—	452	3,710	—	—	3,710	Exclusivement en Angleterre	2
—	—	—	296	—	—	296	Au Canada et en Angleterre	3
20,484	54,776	198,467	738,975	—	—	738,975	Exclusivement aux États-Unis	4
—	—	10,217	11,292	—	—	11,292	Aux États-Unis et au Canada	5
—	—	678	9,478	—	—	9,478	En Angleterre, aux États-Unis et au Canada	6
—	11,621(4)	—	84,817	—	—	84,817	En Suisse et en Allemagne	7
260,995	1,067,933	1,075,516	9,715,046	1,995	5,000	9,722,041	Total	8

(1) Les données des écoles du Québec ne sont pas disponibles. (2) Comprend un montant indéterminé payable aux États-Unis. (3) Allemagne. (4) Suisse.

TABLE 20. Direct Debt, by Province for the Year ended December 31, 1972

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.(1)	Ont.	Man.
		thousands of dollars — milliers de dollars						
	<u>Direct debt</u>							
1	Long-term (debentured)	28,934	31,406	183,866	79,513	2,579,458	4,015,235(2)	392,190
2	Deduct sinking funds .....	..	4,836	1,828	1,894	1,044	514,643	41,175
3	Item 1 less item 2	28,934	26,570	182,038	77,619	2,578,414	3,500,592	351,015
4	Short-term borrowings	20,928	1,069	44,771	11,173	301,393	153,207	70,475
5	Accounts and other payables	36,398	8,558	33,892	16,495	224,253	260,858	32,781
6	Other liabilities	8,737	25	7,311	5,464	57,240	26,579	41,102
7	Total direct debt less sinking fund	94,997	36,222	268,012	110,751	3,161,300	3,941,236	495,373

(1) Data for Quebec schools not available. Includes 18,042 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

(2) Includes other long term debt due to Ontario Water Resources Commission.

TABLE 21. Trust and Agency Funds, by Province, 1972(1)

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
		thousands of dollars — milliers de dollars						
	<u>Assets</u>							
1	Cash on hand and deposits .....	..	62	64	434	..	316	1,992
2	Investments .....	..	600	22,224	11,468	..	4,422	126,153
3	Due from other funds .....	..	—	54	25	..	42	113
4	Other financial assets .....	..	—	14	229	..	472	4,509
5	Total assets .....	..	662	22,356	12,156	..	5,252	132,767
	<u>Liabilities</u>							
6	Accounts payable .....	..	—	—	—	..	318	386
7	Due to other funds .....	..	—	—	37	..	27	45
8	Other liabilities .....	..	—	—	515	..	7	132,198
9	Trust and agency fund balances .....	..	662	22,356	11,604	..	4,900	138
10	Total liabilities .....	..	662	22,356	12,156	..	5,252	132,767

(1) Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of financial assets and liabilities, Tables 15 and 16, and are presented here for additional information only. See commentary on page 12.

TABLEAU 20. Dette directe par province au 31 décembre, 1972

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		N ^o
thousands of dollars — milliers de dollars								
							<u>Dette directe</u>	
260,995	1,067,933	1,075,516	9,715,046	1,995	5,000	9,722,041	Dettes à long terme (dette obligataire)	1
36,975	4,481	66,953	673,829	—	—	673,829	Moins: Fonds d'amortissement	2
224,020	1,063,452	1,008,563	9,041,217	1,995	5,000	9,048,212	Poste 1 moins poste 2	3
21,460	38,444	72,281	735,201	250	1,332	736,783	Emprunts à court terme	4
22,475	84,139	68,161	788,010	455	1,156	789,621	Comptes à payer et autres créanciers	5
22,097	39,638	21,949	230,142	35	941	231,118	Autres éléments de passif	6
290,052	1,225,673	1,170,954	10,794,570	2,735	8,429	10,805,734	Total, dette directe, moins fonds d'amortissement	7

(1) Les données des écoles du Québec ne sont pas disponibles. Comprend 18,042 en obligations de la Commission de transport de Montréal garanties par la cité de Montréal.

(2) Comprend d'autres créances à long terme relativement à la Ontario Water Resources Commission.

TABLEAU 21. Fonds d'agences et de fiducie, par province, 1972(1)

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		N ^o
thousands of dollars — milliers de dollars								
							<u>Actif</u>	
2,036	5,074	2,867	12,845	—	—	12,845	Encaisse et dépôts	1
24,627	76,933	5,187	271,614	—	—	271,614	Placements	2
29	4,521	1,593	6,377	—	—	6,377	Montants dûs par d'autres fonds	3
8,318	4,356	1,089	18,987	—	—	18,987	Autres actif financier	4
35,010	90,884	10,736	309,823	—	—	309,823	Actif total	5
							<u>Passif</u>	
282	825	47	1,858	—	—	1,858	Effects à payer	6
25	4,608	221	4,963	—	—	4,963	Montants dûs à d'autres fonds	7
150	2,098	7	134,975	—	—	134,975	Autres éléments de passif	8
34,553	83,353	10,461	168,027	—	—	168,027	Solde des fonds d'agence et de fiducie	9
35,010	90,884	10,736	309,823	—	—	309,823	Passif total	10

(1) Lorsque l'actif et le passif de fonds de fiducie et d'agences ont fait l'objet d'une déclaration distincte, ils n'ont pas été pris en compte dans les états d'actif et de passif financiers aux tableaux 15 et 16 et ne sont présentés ici qu'à titre de données complémentaires. Voir le commentaire à la page 12.

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SYMBOLS

The following standard symbols are used in Statistics Canada publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

NOTE

In this publication the terms "province" and "provincial" include "territory" and "territorial" unless the sense clearly indicates otherwise.

SIGNES CONVENTIONNELS

Les signes conventionnels suivants sont employés uniformément dans les publications de Statistique Canada:

- .. nombre indisponibles.
- ... n'ayant pas lieu de figurer.
- néant ou zéro.
- nombres infimes.
- p nombres provisoires.
- r nombres rectifiés.

NOTA

Dans la présente publication, les mots "province" et "provincial" englobent également les notions de "territoire" et de "territorial", sauf exception évidente.

1. Coverage

The current publication incorporated the concepts and classifications of revenue and expenditure as described in "The Canadian System of Government Financial Management Statistics", Catalogue 68-506. Local government and local government financing is based on the regulations as set out in "A Financial Information System for Municipalities", Catalogue 12-532, 12-533 and 12-534. This latter publication which resulted from the work of the Eighth Federal-Provincial Conference on Municipal Finance Statistics was issued by Statistics Canada late in 1970 and replaced the Municipal Finance Reporting Manual, Catalogue 12-507 which formed the basis for the editions of this publication prior to 1971.

Over the years in which these reports have been issued a multitude of changes in the roles assigned to local governments have taken place, as well as in concepts and classifications governing their financial reporting and in their ability to report on their financial transactions.

These developments have been reflected in the series of publications as they occurred. Some of the more important changes have been as follows:

1966 - Rearrangement of items to show revenue from own sources and cost of services provided was introduced. Revenue and expenditure formerly presented on a current and a general basis were now shown on a "gross basis".

1967 - Financial statistics on school boards were included in their entirety, whereas in prior years they were included only to the extent of their financing by municipalities. Waterworks were included for the first time as an integral part of the general services provided by local government. The "functional-economic cross-classification of gross expenditure" was presented for local government for the first time. In New Brunswick, responsibilities relating to tax collections, justice, education, health, social welfare, assessments and elections were transferred to the province as of January 1, 1967.

1968 - Capital expenditures of municipally owned hospitals were added as a first stage in measuring hospital costs. The government of Ontario assumed the full cost of the administration of justice relieving the municipalities of expenditure under this function, except for the repair and maintenance of related fixed assets.

1969 - Economic classification of gross general revenue at the Canada total was presented for the first time together with the reconciliation of gross general revenue and gross general expenditure on a financial management basis with total revenue and current expenditure on a national accounts basis.

1970 - Economic classification of gross general revenue was presented by province as well as by Canada total. The reconciliation of gross general revenue on a financial management basis with total revenue on a national accounts basis, as well as the similar reconciliation of gross general expenditure were presented in a standard format which was comparable to that presented in Provincial Government Finance - Revenue and Expenditure, and Federal Government Finance - Revenue and Expenditure statistics.

1. Champ d'application

La publication régulière incorporait les concepts et les classifications des recettes et des dépenses selon la description présentée dans "Le système canadien des statistiques de la gestion financière des administrations publiques", n° 68-506F au catalogue. Les administrations publiques locales et leurs finances se fondent sur les règlements décrits dans le "Système d'information financière à l'usage des corporations municipales", nos. 12-532F, 12-533F et 12-534F au catalogue. Le dernier numéro, qui est le fruit des travaux de la Huitième conférence fédérale-provinciale sur la statistique financière des municipalités, a été publié par Statistique Canada vers la fin de 1970 et il a remplacé le Manuel de déclaration des finances municipales, n° 12-507F au catalogue, qui servait de cadre aux éditions de cette publication avant 1971.

Au cours des années de parution de la présente publication, la place et le rôle des administrations locales ont évolué de façon considérable, ainsi que les concepts et classifications utilisés dans leurs déclarations financières et leur capacité à déclarer leurs opérations financières.

Ces changements ont été introduits dans la présente série au fur et à mesure qu'ils se produisaient. Voici quelques exemples des changements les plus importants:

1966 - On a réorganisé les rubriques de manière à indiquer les recettes de sources propres et le coût des services fournis. La présentation des recettes et des dépenses, établie autrefois sur une base courante et générale, se fait désormais sur une "base brute".

1967 - La statistique financière des conseils scolaires a été prise en compte intégralement, alors que les années précédentes les données figuraient uniquement dans la mesure où ces conseils étaient financés par les municipalités. Le service des eaux a figuré pour la première fois comme partie intégrante des services généraux fournis par les administrations locales. La "classification fonctionnelle des dépenses brutes" des administrations locales est présentée pour la première fois. Au Nouveau-Brunswick, la levée d'impôts, la justice, l'éducation, la santé, le bien-être social, les évaluations et les affaires électorales relèvent de la compétence provinciale depuis le 1^{er} janvier 1967.

1968 - Les dépenses d'investissements des hôpitaux municipaux ont été ajoutées comme un premier pas vers la mesure des coûts de cette activité. Le gouvernement de l'Ontario assume tous les coûts d'administration de la justice, prenant ainsi à son compte les dépenses des municipalités dans ce domaine, sauf en ce qui concerne la réparation et l'entretien des immobilisations correspondantes.

1969 - Le classement économique des recettes totales brutes du Canada a été présenté pour la première fois sous la forme du rapprochement des recettes et des dépenses générales brutes sur la base de la gestion financière avec les recettes et les dépenses courantes totales sur la base de la comptabilité nationale.

1970 - La classification économique des recettes générales brutes est présentée par province et pour l'ensemble du Canada. Le rapprochement des recettes générales brutes sur la base de la gestion financière avec les recettes totales sur la base de la comptabilité nationale ainsi qu'un rapprochement analogue des dépenses générales brutes ont été présentés en format normalisé, comparable à celui des publications Finances des administrations publiques provinciales - Recettes et dépenses et Finances de l'administration publique fédérale - Recettes et dépenses.

1971 - Current revenue and expenditure of local government hospitals were introduced for the first time. Revenues received from the provincial hospital plans were recorded as provincial specific purpose transfers, while revenues received directly from patients were included in "sales of goods and services - other". Expenditures of these hospitals were recorded under hospital care.

Revenue received from recreation commissions for services provided was also recorded under "sales of goods and services - other".

In Quebec, sales of service for water, formerly included in special assessments were now included in "sales of goods and services - water", again as a result of improved information.

Prince Edward Island, Nova Scotia, Quebec, Manitoba and British Columbia provide specific purpose transfers to local school boards to assist local governments to make payments of principal and interest on debt incurred for school purposes. Previously these transfers were classified as "specific purpose transfers" for education. Improvements in the availability of data made it possible to segregate the portion of such a transfer relative to principal repayment from the portion relative to interest payments. The portion relative to principal repayment was classified "specific purpose transfers", for education and the portion relative to interest payments was classified "specific purpose transfers" for fiscal services.

1972 - Revenues of municipal homes for the aged were introduced in Ontario. Provincial grants were recorded under "specific purpose grants - social welfare services", and the supplementary payments by patients for daily care were recorded under "sales of services - other". Expenditures were classified under "social welfare services".

The audited reports of conservation authorities in Ontario were analysed in detail, and revenues and expenditures added to that of other source documents according to revenue source and expenditure function. In previous years they had been included only to the extent of the grants received from the provincial government with the corresponding expenditure classified under natural resources development.

In previous years municipal libraries had been included only to the extent of the provincial grants received. In this publication the total revenue and expenditure of municipal and regional libraries in all provinces as recorded by the Education Division of Statistics Canada were included. Revenue is recorded under taxation, sales of services - other, and specific purpose transfers, while total expenditure is shown under "recreation and cultural services".

1973 - Revenue and expenditures of the Canadian National Exhibition and the Central Canada Exhibition in Ontario, the Calgary Exhibition and Stampede Limited, and the Edmonton Exhibition Association in Alberta, and the Pacific National Exhibition in British Columbia were introduced for the first time. Revenue was recorded under "sales of service - other", while expenditure was included under "recreational and cultural services".

As parking authorities in some provinces were included in general fund operations, the revenue and expenditure of some 16 parking authorities in Ontario cities were added to the universe at this time. Revenue appeared under "sales of service - other", while expenditures were recorded under "transportation and communications - parking".

1971 - On a pris en compte pour la première fois les recettes et les dépenses courantes des hôpitaux relevant des administrations locales. Les recettes au titre des régimes provinciaux d'assurance-hospitalisation ont été comptées comme des transferts provinciaux à usage précis, tandis que les recettes venant directement des patients étaient portées dans les "ventes de biens et services - autres". Les dépenses de ces hôpitaux ont été inscrites sous la rubrique des soins hospitaliers.

Les recettes provenant des organismes de loisirs au titre des services rendus ont également été prises en compte dans les "ventes de biens et services - autres".

Au Québec, les ventes des services des eaux, auparavant comprises dans l'imposition spéciale, figurent maintenant dans les "ventes de biens et services - eau", là encore en raison de l'amélioration des données.

L'Île-du-Prince-Édouard, la Nouvelle-Écosse, le Québec, le Manitoba et la Colombie-Britannique font bénéficier les conseils scolaires locaux de transferts à usage précis afin d'aider les administrations locales à acquitter le principal et les intérêts des dettes contractées pour les besoins des écoles. Dans le passé, ces transferts étaient considérés comme des "transferts à usage précis" au titre de l'enseignement. Des améliorations sur le plan des données disponibles ont permis d'isoler la partie de ces transferts visant le remboursement du principal de celle relative au versement des intérêts. La première a été prise en compte en tant que "transferts à usage précis" au titre de l'enseignement et la seconde a été assimilée à des "transferts à usage précis" au titre des services fiscaux.

1972 - Les recettes des foyers municipaux pour personnes âgées ont été prises en compte pour l'Ontario. Les subventions provinciales ont été portées dans les subventions à usage précis, "services de bien-être social", et les versements d'appoint des patients au titre de la garde journalière ont été comptés dans les "ventes de services - autres". On a classé les dépenses dans les "services de bien-être social".

Les rapports vérifiés des Autorités de conservation de l'Ontario ont fait l'objet d'une analyse détaillée et les recettes et les dépenses ont été ajoutées à celles d'autres documents de source selon la provenance des recettes et la fonction des éléments de dépense. Dans le passé, elle n'avaient été portées que dans la mesure que constituaient les subventions reçues de l'administration provinciale dans les dépenses correspondantes classées sous la rubrique de la mise en valeur des ressources naturelles.

Les années précédentes, les bibliothèques municipales n'avaient été prises en compte que dans la mesure que constituaient les subventions provinciales reçues. Dans la présente publication, on a compté toutes les recettes et les dépenses des bibliothèques municipales et régionales de l'ensemble des provinces comme les a enregistrées la Division de l'éducation, des sciences et de la culture de Statistique Canada. Les recettes sont comptabilisées dans "imposition", "ventes de services - autres" et "transferts à usage précis", tandis que les dépenses totales figurent dans les "services récréatifs et culturels".

1973 - On a pris en compte pour la première fois les recettes et les dépenses de la Canadian National Exhibition et de la Canada Central Exhibition en Ontario, de la Calgary Exhibition and Stampede Limited, et de la Edmonton Exhibition Association en Alberta, ainsi que de la Pacific National Exhibition en Colombie-Britannique. Les recettes ont été comptées avec les "ventes et services - autres"; tandis que les dépenses figurent avec les "services récréatifs et culturels".

Comme les Commissions de stationnement dans certaines provinces étaient incluses dans les fonds de nature générale, les recettes et les dépenses des Commissions de stationnement de quelque 16 villes de l'Ontario ont été ajoutées à l'univers cette fois-ci. Les recettes ont été portées dans "ventes et services - autres", tandis que les dépenses ont été portées dans "transport et communication - stationnement".

In Ontario the general support grant paid to all municipalities and the resource equalization grant paid to certain municipalities were introduced which resulted in a substantial increase in general purpose transfers in that province.

In accordance with the Municipalities Aid Act in British Columbia, grants under the act formerly classified as specific purpose transfers were classified as general purpose transfers.

The classification systems incorporated in "A Financial Information System for Municipalities" and "The Canadian System of Government Financial Management Statistics", show many differences from those in the earlier manual and the reader is advised to consult both publications to become fully aware of the nature and extent of these changes since it is impractical to describe them in detail here.

It is recognized that the discontinuities mentioned above preclude the use of data in this publication, for the construction and analysis of time series of local government data. There are indications that the period of rapid change and development is passing and the Public Finance Division is planning to revise all financial statistics for all levels of government for the past decade to conform with current concepts, classifications and coverage. However, the revision process itself is likely to be a lengthy exercise; several years are likely to pass, therefore, before revised data can be made available in a consistent form and measuring the same elements of local government in a time series.

2. Concepts

(a) Financial Management

The statistics in this publication are presented on the financial management basis. Revenue, assets and liabilities are classified by type while expenditures are classified by function, i.e., in terms of the services provided. Source data, particularly revenue and expenditure, classified on an administrative or organizational base, have been reclassified in accordance with financial management concepts.

(b) General Revenue and Expenditure

Revenue and expenditure statistics are presented on a gross basis. This requires the consolidation of financial data from the various separate funds which make up local government accounting systems. A second major difference between these statistics and the accounting concepts and systems of local government lies in the treatment accorded the purchase of fixed assets where this purchase is wholly or partially financed by incurring long-term indebtedness. In these statistics total outlays to acquire fixed assets are reflected at the time of acquisition; repayment of the principal is eliminated from expenditure and is reflected in the balance sheet instead. This is practically the reverse of local government accounting procedures where those portions of the outlays to acquire fixed assets which are financed through long-term indebtedness are only recognized at the time of repayment.

It must be emphasized, in consequence, that differences shown in these statistics between general revenue and general expenditures bear no relationship to budgetary surpluses or deficits shown in individual local government financial statements.

3. Economic Classification

Table 11 - Economic Classification of General Revenue - This table shows the items of revenue source classified by major economic object categories.

En Ontario, la subvention d'aide générale qui était versée à toutes les municipalités et la subvention de péréquation qui était versée à certaines municipalités étaient incluses, ce qui s'est traduit par une augmentation importante des transferts de nature générale dans cette province.

En Colombie-Britannique, les subventions qui étaient classées auparavant comme transferts à usage précis, en vertu des Municipalities Aid Act sont maintenant classées comme transferts de nature générale.

Les systèmes de classification présentés dans le "Système d'information financière à l'usage des corporations municipales" et "Le système canadien des statistiques de la gestion financière des administrations publiques" diffèrent beaucoup de ceux figurant dans l'ancien manuel, et il est conseillé aux lecteurs de consulter les deux publications afin d'être bien au courant de la nature et de l'étendue de ces changements, car il est impossible de les décrire en détail ici.

Naturellement, les solutions de continuité mentionnées précédemment empêchent l'utilisation des données de la présente publication pour la construction et l'analyse de séries chronologiques portant sur les données des administrations publiques locales. Il semble que nous traversons actuellement une période de changements rapides; aussi la Division des finances publiques envisage-t-elle la révision de toutes les statistiques financières à tous les niveaux d'administration pour les dix dernières années afin de les aligner sur les concepts, la classification et le champ d'observation actuels. Cependant, la révision elle-même sera sûrement un travail de longue haleine; il faudra attendre plusieurs années avant que les données révisées ne soient disponibles sous forme cohérente et qu'elles mesurent les mêmes éléments des administrations locales dans une série chronologique.

2. Concepts

a) Gestion financière

La statistique publiée ici est présentée sur la base de la gestion financière. Les recettes, l'actif et le passif sont classées par genre alors que les dépenses sont classées par fonction, c'est-à-dire selon les services auxquels elles sont destinées. Les données de base, et en particulier les recettes et les dépenses, qui étaient classées sur une base administrative ou organisationnelle, ont été reclassées selon les concepts de la gestion financière.

b) Recettes et dépenses générales

La statistique des recettes et des dépenses est présentée en chiffres bruts. Les données financières tirées des différents fonds séparés qui composent le système de comptabilité des administrations locales doivent donc être consolidées. Une deuxième différence d'importance entre ces statistiques et les principes comptables des administrations locales réside dans le traitement accordé à l'achat des immobilisations lorsque cet achat est financé, en partie ou totalement, par une dette à long terme. Dans ces statistiques, les coûts totaux des immobilisations sont inscrits lors de l'acquisition de ces dernières et le remboursement du principal de toute dette à long terme contractée pour financer de tels éléments d'actif est éliminé des dépenses pour être reporté dans le bilan. Cette pratique va presque à l'encontre des méthodes comptables des administrations locales, où la part des coûts d'acquisition des immobilisations qui fait l'objet d'un financement par des dettes à long terme n'est prise en compte comme telle qu'au moment du remboursement.

Il faut bien comprendre que les différences présentées ici entre les recettes et les dépenses générales n'ont aucune relations avec les excédents ou les déficits budgétaires indiqués dans les états financiers des administrations locales.

3. Classement économique

Tableau 11 - Classement économique des recettes générales - Ce tableau présente les postes de recettes par source et par grandes catégories objectives économiques.

Table 12 - Economic Classification of Expenditure - This table classifies expenditure both by function, i.e., in accordance with financial management concepts, and by object, i.e., in accordance with economic analysis concepts used in the System of National Accounts, at the provincial and territorial level together with the all-Canada total.

Table 13 - Reconciliation of General Revenues on a Financial Management Basis with Total Revenue on a National Accounts Basis - Information respecting both the financial management measure of general revenue and the national accounts measurement of total revenue is applicable to the calendar year; therefore, there is no need for adjustment to reconcile between fiscal and calendar year data as is the case with the federal and provincial series. Other than the need to account for differences in the quality of the data used to compile each respective series, due to the fact that each was compiled at a different time, the remaining adjustments are as follows:

- (a) Transfers from other levels of government as per System of National Accounts. For purposes of the financial management series, data on transfers received from other levels of government are, to the fullest possible extent, those reported by the receiving government, but, for national income and expenditure purposes, corresponding data of the paying government are used. Accordingly, to reconcile the two sets of data, the relevant financial management data must be replaced by the corresponding information reported by the paying government.
- (b) Interest on government held funds provides for the inclusion of interest income of sinking funds in Ontario, which is excluded from the financial management series.
- (c) Interest on loans and advances represents interest income arising from debentures issued by municipalities on behalf of their own enterprises. Within the economic measurement this recovery results in a contra addition to "interest on the public debt" to show the final expenditure as that of local government general as opposed to local government enterprises.
- (d) Proceeds from sales of goods and services represents revenue which is deducted from total revenue as well as from "expenditures on goods and services", because this amount represents "intermediate" as opposed to "final" transactions; it is therefore deleted from the government sector compilation of the national accounts.

Table 14 - Reconciliation of General Expenditure on a Financial Management Basis with Current Expenditure on a National Accounts Basis - As noted in the comments respecting Table 13 above, the reconciliation adjustments which warrant supplementary explanation are as follows:

- (a) Depreciation - In the System of National Accounts depreciation is included in arriving at a measurement of current expenditures on goods and services, with a contra adjustment to surplus for capital consumption allowances. The capital expenditures adjusted to the economic concepts are reported separately in the System of National Accounts as gross fixed capital formation.
- (b) Transfers to other levels of government are not identifiable in the financial management compilation, but are assumed to be a component of capital expenditures. Because the financial management capital expenditure measurement is replaced by the "gross fixed capital formation" measurement (which excludes inter-governmental transfers) in the national accounts compilation, the addition of transfers to provincial and territorial governments is required, and the amounts shown as revenue of the receiving government are used.

Tableau 12 - Classement économique des dépenses générales - Dans ce tableau, on a classé les dépenses par fonction (selon les principes de gestion financière) et par objet (selon les principes d'analyse par objet économique utilisés dans le Système de comptabilité nationale tant au niveau provincial et territorial que national).

Tableau 13 - Rapprochement entre les recettes générales sur la base de la gestion financière et les recettes totales sur la base de la comptabilité nationale - Les chiffres obtenus par l'une ou l'autre de ces méthodes se rapportent tous à l'année civile; il n'y a donc pas lieu de procéder à des ajustements pour rapprocher les chiffres de l'année financière et ceux de l'année civile comme c'est le cas dans les séries financières des administrations fédérale et provinciales. Hors le fait qu'il faut tenir compte des différences dans la qualité, chacune a été préparée à un moment différent, les ajustements qui restent à faire sont les suivants:

- a) Transferts en provenance d'autres niveaux d'administration selon la comptabilité nationale. Dans le cadre de la série de la gestion financière, les données sur ces transferts sont dans toute la mesure du possible celles qui sont déclarées par l'administration bénéficiaire, mais dans les comptes nationaux des revenus et dépenses on utilise les données correspondantes de l'administration donatrice. Par conséquent, pour rapprocher les deux ensembles de données, il importe de remplacer les données applicables de la gestion financière par les chiffres correspondants produits par l'administration donatrice.
- b) Intérêt sur les fonds détenus par l'administration. Revenu de l'intérêt des fonds d'amortissement en Ontario qui n'est pas inclus dans la série de la gestion financière.
- c) Intérêt sur les emprunts et les avances. Revenu de l'intérêt provenant des obligations non garanties émises par les municipalités au nom de leurs propres entreprises. Dans l'analyse économique, ce recouvrement se traduit par une écriture à un poste de contre-partie ("intérêt sur la dette publique") destiné à mettre en évidence les dépenses finales en tant que dépenses des administrations locales et non des entreprises des administrations locales.
- d) Produit de la vente de biens et services. Recettes déduites des recettes totales et des "dépenses en biens et services"; en effet, ce montant rend compte de transactions "intermédiaires" et non de transactions "finales". On a donc exclu ces recettes de la partie de comptabilité nationale sortant sur les administrations publiques.

Tableau 14 - Rapprochement des dépenses générales sur la base de la gestion financière et des dépenses courantes sur la base de comptabilité nationale - Comme on le signale dans les commentaires concernant le tableau 13 ci-dessus, les ajustements de rapprochement qui nécessitent des explications supplémentaires sont:

- a) Amortissement - On a inclut l'amortissement dans le Système de comptabilité nationale pour obtenir une mesure des dépenses courantes en biens et services, avec ajustement correspondant l'excédent au titre des provisions pour consommation de capital. Les dépenses d'investissement ajustées selon les concepts économiques sont déclarées séparément dans le Système de comptabilité nationale comme formation brute de capital fixe.
- b) Transferts à d'autres niveaux d'administration. Même si ce transferts ne sont pas identifiables dans la série de la gestion financière, on les tient pour des dépenses d'investissement. Comme la mesure des dépenses d'investissement dans la série de la gestion financière est remplacée par celle de la "formation brute de capital fixe" (qui élimine les transferts entre administration dans la comptabilité nationale, il faut ajouter ces transferts au compte des administrations provinciales et territoriales, et on se sert des sommes figurant comme recettes de l'administration bénéficiaire.

(c) Capital expenditure - The reconciliation is to the item current expenditure on a national accounts basis. However total general expenditure in the financial management series includes capital expenditure. It is therefore necessary to remove capital expenditure from the financial management presentation to arrive at current expenditure.

OTHER COMMENTS

Specific comments on the revenue and expenditure coverage within each province follow:

Newfoundland - As the 1973 annual report of Municipal Statistics for Newfoundland was not received in time to be included in this report, the 1973 preliminary revenue and expenditure data have been used. Capital expenditures for municipalities are based on estimates provided by the capital and repair expenditure survey of Statistics Canada.

The costs of police, health and social welfare services are borne by the provincial government except for minor amounts in some municipalities.

Included in these statistics are the taxes levied and collected by the local tax area authorities. These taxes are distributed to the denominational school boards where such areas are established. Other school boards receive the whole of their funds from the provincial government, except for school fees and voluntary contributions, and are therefore specifically excluded from government.

Prince Edward Island - Revenue and expenditure of cities, towns and villages are obtained from the annual report of the Department of Community Services. School levies and provincial capital grants for education are obtained from the Department of Education report and the provincial public accounts. Capital expenditures for municipalities are based on estimates provided by the public investment survey of Statistics Canada.

Nova Scotia - Municipal revenues and expenditures have been consolidated with those of other municipally owned boards or commissions such as special area or district boards, and joint expenditure boards or committees. School taxation, together with capital expenditure for all municipalities and schools are taken from the annual report of the Department of Municipal Affairs.

New Brunswick - Municipal revenues and expenditures are obtained from the annual report of the Department of Municipal Affairs. Additional information has been obtained from city reports. Responsibilities relating to tax collection, justice, education, health, social welfare, assessment and elections were resumed by the province as of January 1, 1967.

Quebec - General, waterworks, sewer and special activity revenues and expenditures of local governments are obtained from the Quebec Bureau of Statistics summary of local government expenditures. To these are added data for the Urban Communities of Montreal and Quebec and the Outaouais Regional Community and the greater Quebec Water Board. Real property tax includes special taxes of \$147,519,497 and school tax revenue of \$453,892,275. Due to the lack of available data, education expenditure is estimated.

Ontario - General revenue and expenditures of municipalities together with the source and application of capital funds are taken from the annual report of the Ministry of Treasury Economics and Intergovernmental Affairs. Details on local government waterworks are taken from the summary provided by the Ministry, and from the capital and repair expenditure survey of Statistics Canada. Revenue and expenditure of the

(c) Dépenses d'investissement - Le rapprochement vise le poste des dépenses courantes sur la base des comptes nationaux. Cependant, le total général des dépenses de la série de la gestion financière comprend les dépenses d'investissement. Il faut donc soustraire ces dernières des séries de la gestion financière pour arriver aux dépenses courantes.

AUTRES REMARQUES

On trouvera ci-dessous des explications précises sur les recettes et les dépenses pour chaque province:

Terre-Neuve - Comme le rapport annuel de 1973 des statistiques municipales pour Terre-Neuve n'est pas parvenu à temps pour figurer dans cette publication, ce sont les données préliminaires des recettes et des dépenses de 1973 qui ont été utilisées. Les dépenses d'investissement des municipalités sont basées sur les chiffres estimatifs fournis par l'enquête sur les dépenses d'investissement et de réparation menée par Statistique Canada.

Les coûts des services de police, de santé et de bien-être social sont assumés par l'administration provinciale sauf dans le cas de quelques montants négligeables pour certaines municipalités.

Sont comprises dans ces statistiques les taxes levées et perçues par les autorités des zones fiscales à des fins scolaires. Ces taxes sont réparties entre les conseils scolaires confessionnels où de telles zones sont établies. Dans les autres régions, les conseils scolaires reçoivent la totalité de leurs fonds de la province, sauf en ce qui concerne les frais de scolarité et les contributions volontaires qui sont donc exclus des dépenses publiques.

Île-du-Prince-Édouard - Les recettes et les dépenses des cités, villes et villages proviennent du rapport annuel du ministère des Services socio-culturels. Les taxes scolaires et les subventions d'équipement accordées par la province au titre de l'éducation sont tirées du rapport du ministère de l'Éducation et des comptes publics de la province. La détermination des dépenses d'investissement des municipalités se fonde sur les estimations fournies par l'enquête sur les investissements publics de Statistique Canada.

Nouvelle-Écosse - Les recettes et les dépenses municipales ont été consolidées avec celles d'autres commissions et conseils relevant des municipalités (comme les commissions spéciales de la région ou du district ou la commission et comités spéciaux et les commissions au comité conjoint de dépenses). Le montant des taxes scolaires et celui des investissements de l'ensemble des municipalités et des écoles proviennent du rapport annuel du ministère des Affaires municipales.

Nouveau-Brunswick - Les dépenses et recettes municipales proviennent du rapport annuel du ministère des Affaires municipales. Les renseignements supplémentaires sont tirés des rapports des cités. Le 1^{er} janvier 1967, la province a repris à son compte la perception des impôts, la justice, l'enseignement, la santé, le bien-être social, l'évaluation et les affaires électorales.

Québec - Les dépenses générales, les débours pour les services des eaux et les égouts ainsi que les dépenses spéciales des administrations locales proviennent du relevé sommaire des dépenses des administrations locales du Bureau de la statistique du Québec. À ces données sont ajoutées celles concernant les communautés urbaines de Montréal et de Québec et la Communauté régionale de l'Outaouais et celles de la Régie des eaux du Grand Québec. Les taxes foncières réelles comprennent les taxes spéciales de \$147,519,497 et les recettes fiscales des écoles, soit \$453,892,275. En raison du manque de données, il a fallu estimer les dépenses au titre de l'éducation.

Ontario - Les recettes et les dépenses générales des municipalités et la source et l'emploi des capitaux d'investissements proviennent du rapport annuel du ministère du Trésor, de l'Économie et des Affaires inter-gouvernementales. Les renseignements sur les services d'eau des administrations locales sont tirés du résumé fourni par le ministère et par l'enquête sur les dépenses d'investissement et de réparation menée par Statistique Canada. Les recettes et les dépenses de la Canadian

Canadian National and Canada Central Exhibitions are included by an analysis of their audit reports. The revenue and expenditures of 16 city parking authorities are also included according to the detail shown in their audit statements. School data including outlays from school capital funds are as shown in the 1974 Ministry of Education annual report which contains 1973 financial data on a calendar year basis.

Expenditures of health units are introduced to the extent of the provincial grants received. Revenue and expenditure of conservation authorities are introduced by an analysis of the audited statements of these authorities. Revenue of homes for the aged is included to the extent of the provincial grants received and an estimate of the per diem costs recorded as sales of services. The corresponding expenditure is recorded as social welfare services.

Manitoba - Current municipal revenue and expenditure are summarized from the 1973 annual report of the Department of Urban Development and Municipal Affairs. Current revenue and expenditure of unitary school divisions are obtained from the annual report of the Department of Education. Details on capital expenditure of municipalities and schools are obtained from the public investment survey of Statistics Canada.

Saskatchewan - Current revenue and expenditure and capital expenditure for all municipalities are as shown in the Department of Municipal Affairs annual report. Information on schools, both current and capital is taken from the report of the Department of Education.

Alberta - Current revenue and expenditure, together with capital expenditure for all municipalities, are taken from the provincial annual report on Municipal Statistics with additional detailed information from the city reports. Revenue and expenditure of the Calgary Exhibition and Stampede Limited, and the Edmonton Exhibition Association are included. Information on schools is from the Department of Education annual report.

British Columbia - Revenue and expenditure both current and capital for all municipalities are as shown in the Department of Municipal Affairs annual report, and as reported by the Greater Vancouver Sewerage and Drainage District, the Greater Nanaimo Sewerage and Drainage District, the Greater Vancouver Water District, the Greater Victoria Water District, the Greater Nanaimo Water District, the Greater Campbell River Water District, the Board of Cemetery Trustees of Greater Victoria, the Board of Cemetery Trustees of the District of West Vancouver, and the irrigation systems of certain municipalities. Revenue and expenditure of the Pacific National Exhibition are included. Current revenue and expenditure of schools are as recorded in the 1973-74 report of the Minister of Education of the province. Capital expenditures of these schools are obtained from the capital and repair expenditure survey of Statistics Canada.

Yukon Territory - Information has been compiled from the financial statements of the cities of Whitehorse and Dawson, the town of Faro and the Local Improvement Districts of Watson Lake and Mayo. Capital expenditures are reported by the municipalities. Schools are operated by the territorial government and are therefore specifically excluded from the local sub-sector.

Northwest Territories - Information has been compiled from the financial statements of the city of Yellowknife, the towns of Hay River, Inuvik, Fort Smith, and the village Fort Simpson, together with the revenue and expenditure of the Yellowknife school districts. Capital expenditures are as reported by the municipalities and school districts.

National Exhibition et de la Canada Central Exhibition sont incluses grâce à une analyse de leurs rapports financiers. Les recettes et les dépenses du Commissions de stationnement de 16 villes dans la province d'Ontario sont aussi incluses selon les renseignements soumis par leurs rapports financiers. Les données sur les écoles (y compris les prélèvements sur les fonds d'immobilisations scolaires) sont tirées du rapport annuel de 1974 du ministère de l'Éducation qui présente des données financières pour 1973 sur la base de l'année civile.

On a englobé les dépenses des services de santé dans la mesure où ces services sont subventionnés par la province. Les chiffres des recettes et les dépenses des services de conservation indiqués dans cette publication sont tirés d'une analyse des déclarations vérifiées de ces services. Les recettes des foyers pour personnes âgées sont indiquées dans la mesure où elles proviennent de subventions de la province et une estimation des coûts quotidiens est déclarée au titre des ventes de services. Les dépenses correspondantes sont déclarées au titre des services d'aide sociale.

Manitoba - Les recettes et les dépenses municipales courantes proviennent des états financiers annuels de 1973 du ministère du Développement urbain et des Affaires municipales. Les recettes et les dépenses courantes des divisions scolaires unitaires sont tirées du rapport annuel du ministère de l'Éducation. Les renseignements détaillés sur les dépenses d'investissements des municipalités et des écoles proviennent de l'enquête sur les investissements publics menée par Statistique Canada.

Saskatchewan - Les recettes et dépenses courantes et les dépenses d'investissement de toutes les municipalités sont tirées du rapport annuel du ministère des Affaires municipales. Les renseignements concernant les dépenses courantes et les dépenses d'investissement des écoles sont tirés du rapport du ministère de l'Éducation.

Alberta - Les recettes et les dépenses courantes ainsi que les dépenses d'investissement des municipalités proviennent du rapport annuel du ministère des Affaires municipales; d'autres renseignements détaillés sont tirés des rapports des villes. Les recettes et les dépenses de la Calgary Exhibition and Stampede Limited, et de la Edmonton Exhibition sont incluses. Le rapport annuel du ministère de l'Éducation contient les données concernant les écoles.

Colombie-Britannique - Les recettes et les dépenses tant courantes que d'investissement de toutes les municipalités sont tirées du rapport annuel du ministère des Affaires municipales ainsi que des rapports des organismes suivants: Greater Vancouver Sewerage and Drainage District, Greater Nanaimo Sewerage and Drainage District, Greater Vancouver Water District, Greater Victoria Water District, Greater Nanaimo Water District, Greater Campbell River Water District, Board of Cemetery Trustees of Greater Victoria, Board of Cemetery Trustees of West Vancouver et les services d'irrigation de certaines municipalités. Les recettes et les dépenses de la Pacific National Exhibition sont incluses. Les recettes et les dépenses courantes des écoles sont celles présentées dans le rapport du ministère de l'Éducation de la province pour 1973-74. Les dépenses d'investissement de ces écoles sont tirées de l'enquête sur les dépenses d'investissement et de réparation de Statistique Canada.

Territoire du Yukon - Les données proviennent des états financiers des cités de Whitehorse et de Dawson, de la ville de Faro et des districts d'améliorations locales de Watson Lake et de Mayo. Les dépenses d'investissement ont été déclarées par les municipalités. Les écoles sont régies par l'administration territoriale et sont donc spécifiquement exclues du sous-secteur local.

Territoires du Nord-Ouest - Les données proviennent des états financiers de la cité de Yellowknife, des villes de Hay River, Inuvik, Fort Smith et du village de Fort Simpson, de même que les recettes et les dépenses de leurs districts scolaires respectifs. Les dépenses d'investissement sont celles que les municipalités et les arrondissements scolaires ont déclarées.

REVIEW OF REVENUE AND EXPENDITURE 1973

Revenue

General revenue raised by local governments from their own resources in 1973 increased by \$485 million or 9.5% over that of the previous year. Higher tax revenue accounted for \$233 million of this increase. Transfers from other governments totalled \$4,890 million or 46.6% of total general revenue. Specific purpose transfers accounted for \$4,298 million, which represented an increase of 5.4% over the corresponding figure for 1972. General purpose transfers amounting to \$592 million increased by \$216 million or 57.3% (see text page 7). Total general revenue at \$10,500 million increased by \$922 million or 9.6% over the total general revenue for 1972.

Expenditure

General expenditure at \$11,248 million showed an increase of 9.6% over the 1972 expenditure. Education expenditure at \$4,726 million resulted in an increase of 2.6% over that of the previous year and represented 42.0% of the total expenditure. The 1973 expenditure on transportation and communications represented 12.0% of the total general expenditure, while fiscal services represented 9.2%, environment 8.0%, protection to persons and property 8.0%, and other functions of expenditure slightly smaller percentages.

REVIEW OF FINANCIAL ASSETS AND LIABILITIES 1973

The chief sources of information for compiling statements of financial assets and liabilities and subsidiary statements thereto are the provincial reports on municipal statistics prepared by the Departments of Municipal Affairs. The primary source documents for information on school boards are the annual reports of the Departments of Education. Where it has been necessary to use other sources of information, either wholly or to supplement that provided by the Departments of Municipal Affairs and the Departments of Education, or where the information provided is not all-inclusive, comments relative to the substitutions or changes made within provincial data are noted below.

Tables 15 and 16 present a consolidation of government financial assets and liabilities to the extent that the data have been provided to Statistics Canada. Until such time as separate financial statements for internal and joint boards and commissions are provided by the provincial departments of municipal affairs, enabling Statistics Canada to prepare separate compilations of financial statistics of both enterprises and schools operated by local authorities, the present consolidation of financial assets and liabilities will be continued. Wherever possible, financial assets have been adjusted so as to present them at gross value with off-setting reserves shown on the liabilities side. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of local governments, but securities such as bonds or debentures issued by one local government unit and held as investments by another local government unit are not identifiable and consequently have not been eliminated.

Direct Debt

Table 20 is a presentation by province of the total direct debt of municipal governments. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments, the direct debt of municipally owned utilities, other than debentures debt (which is largely issued by

REVUE DES RECETTES ET DES DÉPENSES POUR 1973

Recettes

Les recettes générales des administrations locales tirées de source propre ont augmenté en 1973 de \$485 millions, soit 9.5 % par rapport à l'année précédente. Les recettes fiscales ont compté pour \$233 millions dans cette augmentation. Les transferts en provenance d'autres administrations se sont élevés à \$4,890 millions, soit 46.6 % du total des recettes générales. Les transferts à usage précis sont intervenus pour \$4,298 millions, soit une augmentation de 5.4 % par rapport à 1972. Les transferts de nature générale se sont élevés à \$592 millions, soit une augmentation de \$216 millions ou 57.3 % (voir texte à la page 7). Au total, les recettes générales ont augmenté de \$922 millions ou 9.6 % par rapport à 1972 pour s'établir à \$10,500 millions.

Dépenses

Les dépenses générales ont accusé une hausse de 9.6 % par rapport à 1972 pour se fixer à \$11,248 millions. Les dépenses au titre de l'éducation ont atteint \$4,726 millions, soit un gain de 2.6 % par rapport à l'année précédente; elles ont représenté 42.0 % des dépenses totales. Les transports et communications ont rendu compte en 1973 de 12.0 % du total des dépenses générales, les services financiers, de 9.2 %, l'environnement, de 8.0 %, la protection des personnes et des biens, de 8.0 %; les autres fonctions ont intervenu pour un pourcentage légèrement inférieur.

REVUE DE L'ACTIF ET DU PASSIF FINANCIERS POUR 1973

La source principale de renseignements pour l'établissement des états de l'actif et du passif financiers et des tableaux qui s'y rapportent est constituée par les rapports des ministères des Affaires municipales sur les statistiques municipales. D'autre part, les rapports annuels des ministères de l'Éducation sont la source première de données sur les conseils scolaires. Chaque fois qu'il a fallu faire appel à d'autres sources pour remplacer ou compléter les renseignements fournis par les ministères des Affaires municipales et les ministères de l'Éducation, ou là où les données financières ne rendaient pas compte de la totalité des opérations, on a ajouté une note expliquant les substitutions ou les changements apportés aux données des provinces.

Dans la mesure où les données applicables ont été fournies à Statistique Canada, les tableaux 15 et 16 présentent une consolidation de l'actif et du passif financiers des administrations publiques. Cette présentation consolidée de l'actif et du passif financiers ne sera pas modifiée tant que les ministères provinciaux des Affaires municipales ne fourniront pas des états financiers séparés pour les commissions et comités internes et conjoints permettant à Statistique Canada de préparer des ensembles distincts de statistiques financières pour les entreprises et les écoles exploitées par les autorités municipales. Chaque fois que cela a été possible, l'actif a été ramené à sa valeur brute, les réserves correspondantes étant inscrites au passif. On a éliminé les montants ayant leur contrepartie dans un autre fonds ou dans une autre municipalité, de manière à obtenir le passif net des administrations locales; toutefois, des valeurs mobilières comme les obligations garanties et non garanties émises par un organe d'administration locale et les détenus par un autre organe municipal sous forme de placement ne peuvent être identifiées et n'ont donc pas été éliminées.

Dettes directes

Le tableau 20 présente une ventilation par province de la dette directe totale des administrations municipales. Par souci de conformité avec les méthodes de présentation des statistiques de la dette directe dans le cas des administrations fédérale et provinciales, ce tableau ne comprend pas la dette directe des services publics appartenant aux municipalités,

the municipalities on behalf of utilities) is not included in this table, with the exceptions of Newfoundland, Saskatchewan and Northwest Territories which include the direct debt of municipally owned utilities in their general funds. Sinking funds are deducted from debenture debt.

Full information on the amount of municipal debt held by the provincial governments and their agencies is not available. For this reason the reader is cautioned against attempting to consolidate municipal and provincial debt.

The assets and liabilities of trust and agency funds are not included in Tables 15 and 16 as they are not considered to be government funds.

Trust and agency funds (Table 21) include pension funds, cemetery perpetual care funds and other trust or endowment funds which are held in trust by municipalities. No data is reflected for municipalities in the provinces of Newfoundland, Quebec, Ontario and the two territories as information on transactions of trust and agency funds was not available.

Newfoundland - The 1972 summary of financial assets and liabilities as published by the Department of Municipal Affairs and Housing has been incorporated into this report. The assets and liabilities of the local school tax area authorities are not included in this presentation.

Nova Scotia - Additional information has been obtained from the reports of the city of Halifax, the town of Glace Bay and Bridgewater, and from the Public Service Commission in Halifax.

New Brunswick - In addition to the report of the Department of Municipal Affairs, information was obtained from the city reports and from the financial statements of the Oromocto Development Corporation.

Quebec - The assets and liabilities of the Montreal Urban Community, the Quebec Urban Community and the Outaouais Regional Community are also included. The data for schools at June 30, 1974 were not available for this publication nor were adequate data available for substitution.

Ontario - As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities are lacking in this respect. Utilities and municipal enterprises, other than waterworks, are therefore only included insofar as they are represented in the municipal capital and loan fund balance sheets by the amount due for debentures issued on their behalf by municipalities. Long-term liabilities due to the Ontario Water Resources Commission are included in debenture debt.

Manitoba - Assets and liabilities of unitary school divisions are obtained from a special submission supplied by the Department of Education.

Saskatchewan - The net outstanding debenture debt of union hospitals has been included. School data was obtained from the annual report of the Department of Education.

Alberta - The assets and liabilities of certain utilities are included together with the debenture debt of hospital districts. Information for schools was taken from the annual report of the Department of Education.

sauf la dette obligataire non garantie (le plus souvent contractée par les municipalités pour le compte des services publics) et à l'exclusion de Terre-Neuve, de la Saskatchewan et des Territoires du Nord-Ouest où la dette directe des services publics appartenant aux municipalités figure au budget général. Les fonds d'amortissement sont déduits de la dette obligataire non garantie.

La part exacte de la dette municipale détenue par les provinces et leurs organismes n'est pas connue. Par conséquent nous mettons le lecteur en garde contre toute tentative de consolidation des dettes municipales et provinciales.

Les fonds de fiducie et d'agences n'étant pas considérés comme des fonds de l'administration publique, leur actif et leur passif ne sont pas pris en compte aux tableaux 15 et 16.

Les fonds de fiducie et d'agences (tableau 21) comprennent les caisses de pensions, les fonds pour l'entretien perpétuel des lots de cimetière et les autres fonds de fiducie ou de dotation détenus en fiducie par les municipalités. On ne présente aucun chiffre pour les municipalités de Terre-Neuve, du Québec, de l'Ontario et des deux territoires étant donné que les opérations des fonds de fiducie et d'agences n'ont pas été communiquées.

Terre-Neuve - Le sommaire pour 1972 de l'actif et du passif financier publié par le ministère des Affaires municipales et du logement est présenté dans la présente publication qui ne donne cependant pas l'actif et le passif des autorités compétentes des zones fiscales à des fins scolaires.

Nouvelle-Écosse - Des renseignements supplémentaires ont été tirés des rapports de la cité de Halifax, des villes de Glace Bay et de Bridgewater ainsi que de la Commission de la Fonction publique à Halifax.

Nouveau-Brunswick - En plus du rapport du ministère des Affaires municipales, des renseignements ont été tirés des rapports des villes et des états financiers de la Oromocto Development Corporation.

Québec - L'actif et le passif de la Communauté urbaine de Montréal, de la Communauté urbaine de Québec ainsi que de la Communauté régionale de l'Outaouais sont également pris en compte. Les données concernant les écoles au 30 juin 1974, n'étaient pas disponibles et n'ont pu être publiées; de plus, il n'existait pas de données de remplacement convenables.

Ontario - Du fait qu'on ne dispose pas d'états financiers complets pour les commissions et comités municipaux de cette province, l'actif et le passif consolidés figurent dans la présente publication comportent des lacunes. Les services publics et les entreprises municipales autres que les services des eaux ne sont donc pris en compte que dans la mesure où le bilan du fonds de capital et d'emprunt comporte à leur égard une dette obligataire non garantie contractée pour leur compte par la municipalité. Le passif à long terme dû à la Ontario Water Resources Commission est inclus dans la dette obligataire non garantie.

Manitoba - Les données sur les écoles unitaires sont tirées d'un mémoire spécial fourni par le ministère de l'Éducation.

Saskatchewan - La dette obligataire non garantie nette à rembourser des hôpitaux de district a été prise en compte. Les données concernant les écoles proviennent du rapport annuel du ministère de l'Éducation.

Alberta - L'actif et le passif de certains services publics ont été inclus. Il en est de même pour la dette obligataire non garantie des districts hospitaliers. Les renseignements concernant les écoles proviennent du rapport annuel du ministère de l'Éducation.

British Columbia - Assets and liabilities as recorded in the report on municipal statistics have been supplemented by information from the report of the Greater Vancouver Sewerage and Drainage District, the Greater Nanaimo Sewerage and Drainage District, the Greater Victoria Water District, the Greater Campbell River Water District, the Board of Cemetery Trustees of Greater Victoria, and the Board of Cemetery Trustees of West Vancouver. Assets and liabilities of improvement districts have been included as well as those of irrigation systems of certain municipalities. Data for schools include both the amount "due from schools" for debentures with respect to debentures issued by the municipalities, and the gross outstanding debenture debt on debentures issued directly by the school boards of the province.

Yukon Territory - Information has been obtained from the financial statements of the cities of Dawson and Whitehorse, the town of Faro, and the Local Improvement Districts of Mayo and Watson Lake. Schools are operated by the territorial government, so financial data pertaining thereto are excluded from local government statistics.

Northwest Territories - Assets and liabilities are as reported in the financial statements of the city of Yellowknife, the towns of Hay River, Inuvik and Fort Smith and the village of Fort Simpson, together with the data of the Yellowknife school districts.

INTER-PROVINCIAL COMPARABILITY

While all provinces provide financial assistance to their local government entities, such assistance can vary widely. In fact, because of the divergences in the allocation of responsibilities between provincial and local authorities among provinces, complete inter-provincial comparability can only be achieved when provincial government and provincial government enterprise operations are consolidated with those of local government. Consolidated statements of provincial and local government statistics may be obtained by adding together the gross revenue and expenditure data for the two levels of government, subject to adjustments for specific purpose and general purpose grants. Specifically, the amounts of specific purpose and general purpose grants to local governments shown as expenditures of provincial governments must be offset against the amounts of provincial specific purpose and general purpose grants shown as revenue of local governments. Because of differences in fiscal year-ends and accounting practices, amounts shown as having been paid by one level of government to another may differ from those shown as having been received.

Consolidation of provincial-local (as well as federal-provincial-local) revenues and expenditures are presented in the Statistics Canada publication "Consolidated Government Finance", 1973, Catalogue 68-202. Provincial government finance data for the fiscal year ended March 31, 1974 are available in the publication "Provincial Government Finance - Revenue and Expenditure, 1973", Catalogue 68-207. The federal government financial data for the fiscal year ended March 31, 1974 are available in the publication "Federal Government Finance - Revenue and Expenditure, 1973", Catalogue 68-211.

Projections of revenue and expenditure for 1974 on a preliminary basis, and for 1975 on an estimated basis are available in the publication "Local Government Finance - Preliminary and Estimates", Catalogue 68-203. Compilations of the revenues and expenditures of urban regions also appear in that publication.

Colombie-Britannique - Des renseignements complémentaires sur l'actif et le passif que présente le rapport sur les statistiques municipales ont été tirés des rapports des organismes suivants: Greater Vancouver Sewerage and Drainage District, Greater Nanaimo Sewerage and Drainage District, Greater Victoria Water District, Greater Campbell River Water District, Board of Cemetery Trustees of Greater Victoria, Board of Cemetery Trustees of West Vancouver. L'actif et le passif des districts d'amélioration sont pris en compte ainsi que ceux du système d'irrigation de certaines municipalités. Les données sur les écoles comprennent les montants "dûs par les écoles" pour les obligations non garanties émises par les municipalités, elles englobent aussi la dette obligataire brute non garantie à rembourser au titre des obligations non garanties émises directement par les conseils scolaires de la province.

Territoire du Yukon - Les renseignements proviennent des états financiers des cités de Whitehorse et de Dawson, de la ville de Faro, et des districts d'améliorations locales de Mayo et de Watson Lake. Les écoles sont administrées par le gouvernement du territoire; les données qui les concernent sont donc exclues des statistiques de l'administration locale.

Territoires du Nord-Ouest - Les données de l'actif et du passif proviennent directement des états financiers des villes de Yellowknife, Hay River, Inuvik, Fort Smith, du village de Fort Simpson, ainsi que les districts scolaires de Yellowknife.

COMPARAISONS INTERPROVINCIALES

Toutes les provinces assurent une aide financière aux organes d'administration locale qui relèvent de leur compétence, mais cette aide peut varier considérablement. De fait, en raison des divergences d'une province à l'autre sur le plan de la répartition des compétences entre l'administration provinciale et les administrations locales, une comparabilité interprovinciale complète ne peut être atteinte que par voie de consolidation des finances des administrations publiques provinciales et de leurs entreprises, et des finances des administrations locales. Pour obtenir une consolidation des statistiques des administrations provinciales et locales, on ne peut additionner les recettes brutes et les dépenses brutes de ces deux échelons, en tenant compte des ajustements nécessités par les subventions à usage précis et de nature générale. Plus précisément, il faut porter en déduction les subventions à usage précis et de nature générale accordées aux administrations locales et figurant dans les dépenses de l'administration provinciale du montant des subventions accordées par la province et figurant comme des recettes des administrations locales. Comme les années financières se terminent à des dates différentes et que les méthodes comptables ne sont pas uniformes, les montants qui figurent dans les dépenses d'un échelon d'administration ne correspondent pas toujours aux montants que l'administration bénéficiaire a comptabilisés comme recettes.

La consolidation des recettes et dépenses publiques au niveau provincial et local (et au niveau fédéral, provincial et local) paraît dans la publication n° 68-202 au catalogue de Statistique Canada intitulée "Finances consolidées des administrations publiques, 1973". Les finances des administrations provinciales pour l'année financière se terminant le 31 mars 1974 sont présentées dans la publication n° 68-207 au catalogue "Finances des administrations provinciales - Revenus et dépenses, 1973". Les finances de l'administration publique fédérale pour l'année financière se terminant le 31 mars 1974 paraissent dans la publication n° 68-211F au catalogue "Finances de l'administration publique fédérale - Revenus et dépenses, 1973".

On trouvera des projections des recettes et des dépenses pour 1974 (chiffres préliminaires) et pour 1975 (estimations) dans la publication n° 68-203 au catalogue "Finances des administrations publiques locales - Recettes et dépenses", où figurent également les recettes et les dépenses de régions urbaines.

Distribution of and Change in General Revenue, by Province, 1972 and 1973

For the Years ended December 31

Répartition et évolution des recettes générales, par province, 1972 et 1973

Années financières terminées le 31 décembre

Province	1972		1973		Percentage change 1972-1973 — Taux de variation 1972-1973
	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	
Newfoundland — Terre-Neuve	37.4	0.4	37.3	0.3	— 0.3
Prince Edward Island — Île-du-Prince-Édouard	27.7	0.3	32.1	0.3	+ 15.5
Nova Scotia — Nouvelle-Écosse	262.7	2.7	304.2	2.9	+ 15.8
New Brunswick — Nouveau-Brunswick	51.1	0.5	58.4	0.5	+ 14.3
Québec	2,430.9	25.4	2,611.8	24.9	+ 7.4
Ontario	4,122.8	43.1	4,460.6	42.5	+ 8.2
Manitoba	412.5	4.3	463.4	4.4	+ 12.3
Saskatchewan	419.7	4.4	436.7	4.2	+ 4.0
Alberta	846.3	8.8	953.2	9.1	+ 12.6
British Columbia — Colombie-Britannique	958.3	10.0	1,131.3	10.8	+ 18.0
Yukon Territory — Territoire du Yukon	2.4	—	3.1	—	+ 29.2
Northwest Territories — Territoires du Nord-Ouest	6.2	0.1	7.8	0.1	+ 25.8
Total	9,578.0	100.0	10,499.9	100.0	

Distribution of and Change in General Expenditure, by Province, 1972 and 1973

For the Years ended December 31

Répartition et évolution des dépenses générales, par province, 1972 et 1973

Années financières terminées le 31 décembre

Province	1972		1973		Percentage change 1972-1973 — Taux de variation 1972-1973
	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	
Newfoundland — Terre-Neuve	49.9	0.5	44.0	0.4	— 11.8
Prince Edward Island — Île-du-Prince-Édouard	30.4	0.3	35.1	0.3	+ 15.5
Nova Scotia — Nouvelle-Écosse	274.8	2.7	327.6	2.9	+ 19.2
New Brunswick — Nouveau-Brunswick	65.6	0.6	77.4	0.7	+ 18.0
Québec	2,645.5	25.8	2,797.1	24.9	+ 5.7
Ontario	4,362.5	42.5	4,721.5	41.9	+ 8.2
Manitoba	429.1	4.2	453.5	4.1	+ 5.7
Saskatchewan	406.5	3.9	424.9	3.8	+ 4.5
Alberta	913.4	8.9	1,015.4	9.0	+ 11.2
British Columbia — Colombie-Britannique	1,078.4	10.5	1,339.5	11.9	+ 24.2
Yukon Territory — Territoire du Yukon	3.4	—	3.7	—	+ 8.8
Northwest Territories — Territoires du Nord-Ouest	7.6	0.1	8.1	0.1	+ 6.6
Total	10,267.1	100.0	11,247.8	100.0	

Distribution of and Change in General Revenue, by Source, 1972 and 1973

Fiscal Years ended December 31

Répartition et évolution des recettes, par source, 1972 et 1973

Années financières terminées le 31 décembre

Source	1972		1973		Percentage change 1972-1973 — Taux de variation 1972-1973
	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	
Taxes — Impôts	4,012.2	41.9	4,245.0	40.4	+ 5.8
Grants-in-lieu of taxes — Subventions en remplacement d'impôts	145.1	1.5	182.0	1.7	+ 25.4
Sales of goods and services — Vente de biens et services ...	601.9	6.3	730.8	7.0	+ 21.4
Rentals, concessions and franchises, licences and permits and remittances from own enterprises — Loyers, concessions et franchises, licences et permis et remises des propres entreprises	126.0	1.3	159.9	1.5	+ 26.9
Interest and penalties on taxes and fines — Intérêts et pénalités au titre des impôts et amendes	125.5	1.3	149.2	1.4	+ 18.9
Miscellaneous — Divers	114.5	1.2	142.8	1.4	+ 24.7
Revenue from own sources — Revenu de sources propres	5,125.2	53.5	5,609.7	53.4	+ 9.5
Specific and general purpose transfers — Transferts à usage précis et de nature générale:					
Federal — Administration fédérale	95.0	1.0	112.0	1.1	+ 17.9
Provincial — Administrations provinciales	4,357.8	45.5	4,778.2	45.5	+ 9.6
Transfers — Total — Transferts	4,452.8	46.5	4,890.2	46.6	+ 9.8
General revenue — Recettes générales	9,578.0	100.0	10,499.9	100.0	+ 9.6

Distribution of and Change in General Expenditure, by Function, 1972 and 1973

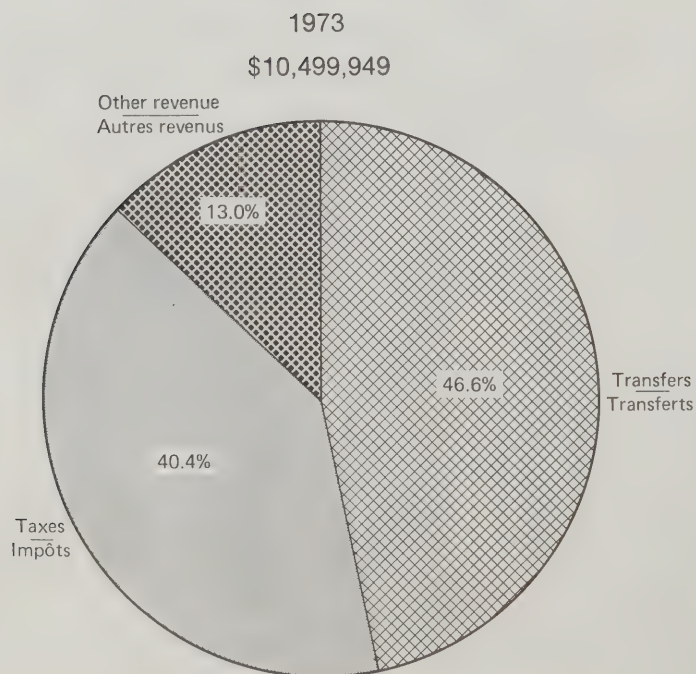
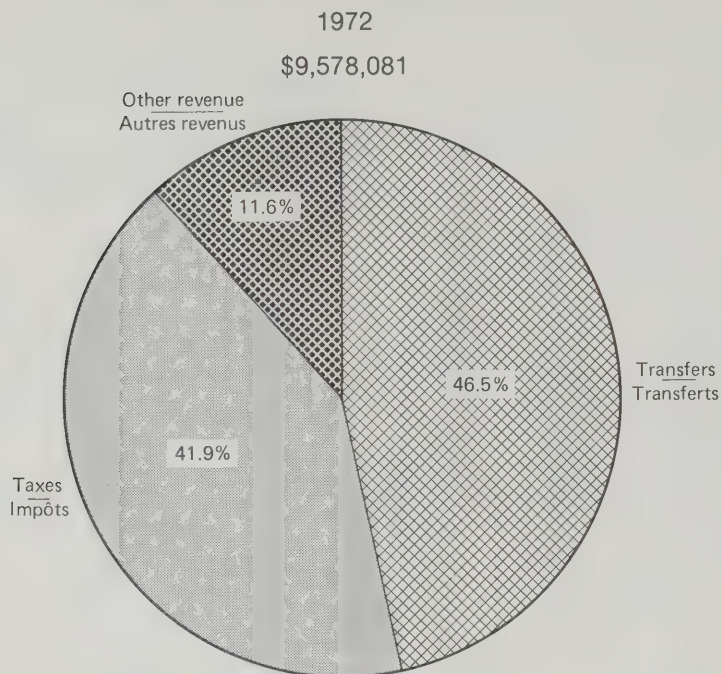
Fiscal Years ended December 31

Répartition et évolution des dépenses générales, par fonction, 1972 et 1973

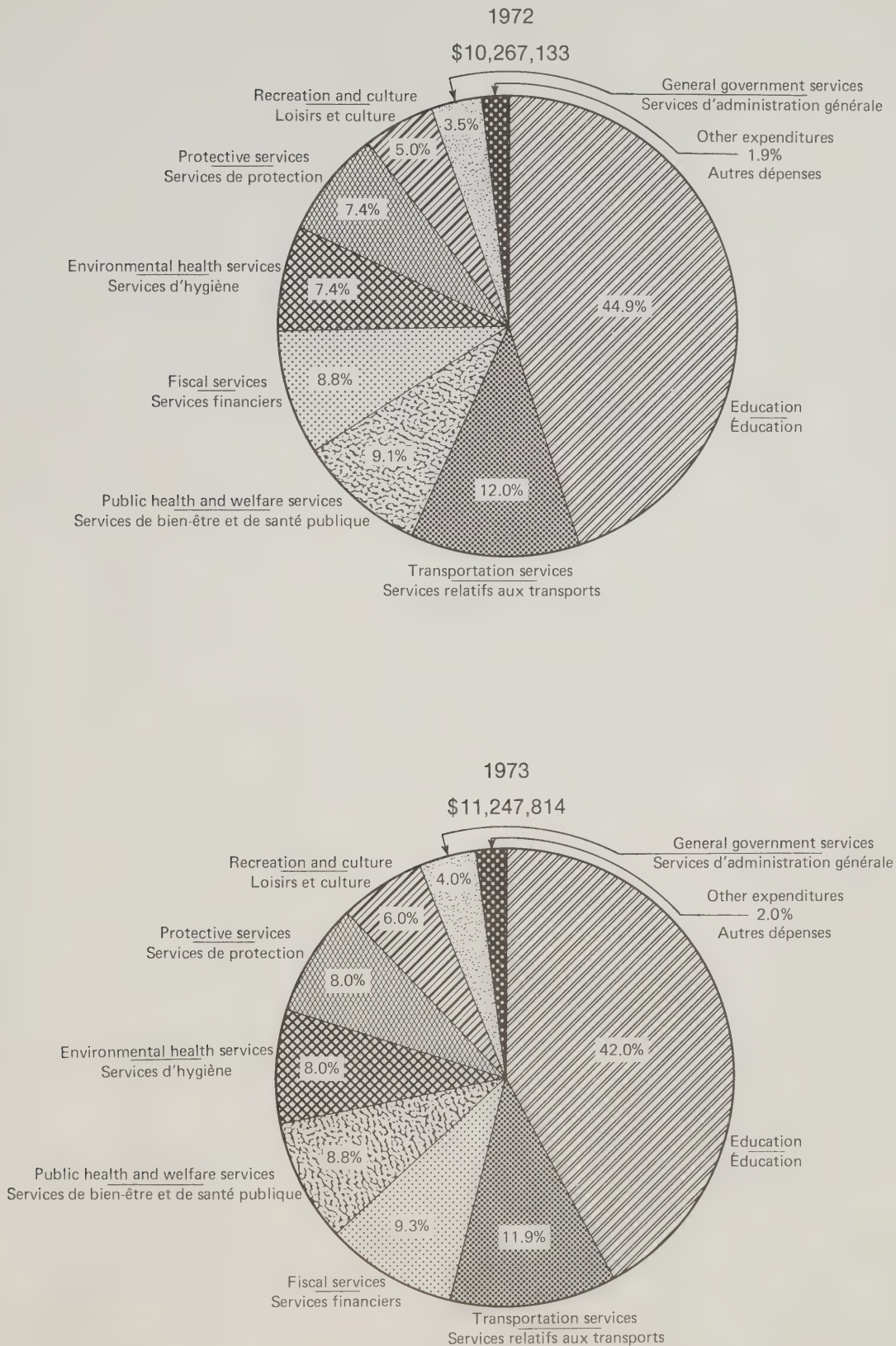
Années financières terminées le 31 décembre

Function — Fonction	1972		1973		Percentage change 1972-1973 — Taux de variation 1972-1973
	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	
General government services — Services de l'administration générale	363.0	3.5	455.8	4.0	+ 25.6
Protection of persons and property — Protection de la personne et de la propriété	762.7	7.4	902.3	8.0	+ 18.3
Transportation services — Services relatifs aux transports	1,236.1	12.0	1,345.8	11.9	+ 8.9
Environmental health services — Services d'hygiène	762.7	7.4	902.5	8.0	+ 18.3
Public health and welfare services — Services de bien-être et de santé publique	935.2	9.1	990.2	8.8	+ 5.9
Recreation and culture — Loisirs et culture	511.9	5.0	670.9	6.0	+ 31.1
Education — Éducation	4,605.1	44.9	4,725.6	42.0	+ 2.6
Fiscal services — Services financiers	900.2	8.8	1,034.4	9.3	+ 14.9
Other expenditures — Autres dépenses	190.2	1.9	220.3	2.0	+ 15.8
General expenditure — Dépenses générales	10,267.1	100.0	11,247.8	100.0	+ 9.6

Revenue all Canada, 1972-1973
Recettes, ensemble du Canada, 1972-1973



Expenditure all Canada, 1972-1973
Dépenses, ensemble du Canada, 1972-1973



SECTION A

TABLE 1. General Revenue, by Province, 1973

No.	Source	Nfld.(1) — T.-N.(1)	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
thousands of dollars — milliers de dollars								
1	Revenue from own sources	22,779	5,284	142,997	33,470	1,423,723	2,279,050	256,525
2	Taxes	16,324	3,109	105,369	22,387	1,056,114	1,809,177	189,494
3	Real property	10,426	2,885	84,407	22,273	885,134	1,538,271	168,824
4	Special assessments	417	78	3,279	114	82,771	39,802	6,287
5	Personal property .....	...	...	8,548	...	...	...	530
6	Corporations and business	3,594	143	7,156	...	67,687	222,023	12,342
7	Other	1,887	3	1,979	...	20,522(2)	9,081	1,511
8	Grants-in-lieu of taxes	1,090	36	13,091	—	42,625	68,912	21,684
9	Federal government	247	15	4,815	...	5,462	26,727	5,003
10	Federal government enterprises	189	—	3,588	...	4,434	3,823	926
11	Provincial governments	180	21	849	...	13,025	19,204	10,086
12	Provincial government enterprises	94	—	3,830	...	3,522	19,158	2,861
13	Local government enterprises	380	—	—	...	4,878	—	—
14	Non-government organizations	—	—	9	...	11,304	—	2,808
15	Sales of goods and services	3,844	1,424	16,363	8,083	206,825	257,019	25,736
16	Water	2,319	507	6,111	5,325	146,404	115,774	12,986
17	Other	1,525	917	10,252	2,758	60,421	141,245	12,750
18	Rentals	201	111	807	665	8,444	11,830	1,040
19	Concessions and franchises	4	—	74	—	—	4,858	242
20	Licenses and permits	292	36	672	421	9,467	25,183	3,338
21	Remittances from own enterprises	—	212	20	—	3,269	250	—
22	Interest	79	8	1,724	292	15,551	19,678	5,840
23	Interest and penalties on taxes	21	22	1,708	28	15,104	15,090	1,851
24	Fines	16	232	786	322	16,218	8,413	1,837
25	Miscellaneous	908	94	2,383	1,272	50,106	58,640	5,463
26	Transfers	14,524	26,783	161,250	24,917	1,188,094	2,181,574	206,861
27	General purpose	3,112	556	17,917	20,947	223,205	218,599	9,477
28	Provincial governments	3,112	556	17,917	20,947	223,205	218,599	9,477
29	Specific purpose(3)	11,412	26,227	143,333	3,970	964,889	1,962,975	197,384
30	Federal government	5,876	1,943	6,386	2,890	21,392	29,772	4,928
31	Provincial governments	5,536	24,284	136,947	1,080	943,497	1,933,203	192,456
32	General revenue	37,303	32,067	304,247	58,387	2,611,817	4,460,624	463,386

(1) Preliminary data. See text page 9.

(2) Includes 10,206 amusement (Quebec).

(3) See Table 8 page 30 for analysis.

TABEAU 1. Recettes générales, par provinces, 1973

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Source	N°
thousands of dollars — milliers de dollars								
241,342	520,319	676,969	5,602,458	2,242	5,065	5,609,765	Revenu de sources propres	1
182,791	339,411	517,724	4,241,900	974	2,145	4,245,019	Impôts	2
159,268	301,150	477,248	3,649,886	974	1,981	3,652,841	Propriété immobilière	3
9,968	16,030	24,929	183,675	...	51	183,726	Evaluations spéciales	4
...	...	...	9,078	...	...	9,078	Propriété personnelle	5
10,981	22,231	15,452	361,609	...	113	361,722	Sociétés et entreprises	6
2,574	—	95	37,652	...	...	37,652	Autres	7
5,688	17,695	9,969	180,790	452	762	182,004	Subventions en remplacement d'impôts	8
1,275	4,088	3,423	51,055	217	296	51,568	Administration publique fédérale	9
279	—	965	14,204	—	—	14,204	Entreprises publiques fédérales	10
452	8,060	2,699	54,576	235	466	55,277	Administrations publiques provinciales	11
2,457	—	2,812	34,734	—	—	34,734	Entreprises publiques provinciales	12
812	5,547	—	11,617	—	—	11,617	Entreprises publiques locales	13
413	—	70	14,604	—	—	14,604	Organismes non-gouvernementaux	14
32,935	95,642	81,590	729,461	538	835	730,834	Ventes de biens et services	15
12,885	27,424	33,695	363,430	410	658	364,498	Approvisionnement d'eau	16
20,050	68,218	47,895	366,031	128	177	366,336	Autres	17
1,207	7,169	25,789	57,263	30	126	57,419	Loyers	18
70	4,873	965	11,086	—	124	11,210	Concessions et franchises	19
1,804	9,196	15,016	65,425	104	96	65,625	Licenses et permis	20
3,221	17,007	1,705	25,684	—	—	25,684	Remises des propres entreprises	21
5,856	2,673	12,080	63,781	27	60	63,868	Intérêts	22
1,185	4,782	3,085	42,876	68	36	42,980	Intérêts et pénalités au titre des impôts	23
2,457	5,811	6,226	42,318	32	10	42,360	Amendes	24
4,128	16,060	2,820	141,874	17	871	142,762	Divers	25
195,329	432,866	454,341	4,886,539	888	2,757	4,890,184	Transferts	26
3,188	34,533	59,437	590,971	648	595	592,214	De nature générale	27
3,188	34,533	59,437	590,971	648	595	592,214	Administrations publiques provinciales	28
192,141	398,333	394,904	4,295,568	240	2,162	4,297,970	À usage précis(3)	29
1,474	14,874	22,106	111,641	139	253	112,033	Administration publique fédérale	30
190,667	383,459	372,798	4,183,927	101	1,909	4,185,937	Administrations publiques provinciales	31
436,671	953,185	1,131,310	10,488,997	3,130	7,822	10,499,949	Revenu général	32

(1) Données préliminaires. Voir texte à la page 9.

(2) Taxe sur les spectacles seulement 10,206 (Québec).

(3) Pour l'analyse, voir tableau 8, à la page 30.

TABLE 2. General Expenditure, by Province, 1973

No.	Function	Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
		thousands of dollars — milliers de dollars						
1	General government	3,480	748	12,881	4,880	172,710	146,287	15,529
2	Executive and legislative	687	47	994	388	7,842	12,329	2,075
3	Administrative	1,658	581	9,614	3,958	163,426	119,792	11,135
4	Other	1,135	120	2,273	534	1,442	14,166	2,319
5	Protection of persons and property	1,929	1,085	21,904	13,695	302,022	335,146	32,878
6	Police services	509	767	11,654	6,539	212,624	192,655	16,578
7	Courts of law and correctional services	—	—	2,070	—	4,610	—	25
8	Firefighting services	1,145	316	7,450	6,377	73,908	115,618	12,708
9	Emergency measures	—	—	19	341	—	5,796	128
10	Regulatory services	99	2	407	260	—	17,023	191
11	Other	176	—	304	178	10,880	4,054	3,248
12	Transportation and communications	12,029	1,358	21,844	16,781	317,863	631,407	49,122
13	Common services	745	34	1,903	1,725	—	10,109	2,499
14	Road	11,174	1,324	19,901	14,988	300,696	545,584	46,329
15	Administration	123	—	815	349	33,331	11,587	1,192
16	Engineering	718	—	922	177	—	3,339	1,932
17	Roads and streets	7,733	1,083	14,340	10,713	185,123	440,872	33,276
18	Snow and ice removal	1,379	42	1,185	1,674	61,855	22,796	2,501
19	Bridges, subways, tunnel, etc.	3	—	7	2	—	4,187	2,379
20	Street lighting	742	166	1,971	1,537	15,370	21,970	2,719
21	Traffic services	37	13	565	312	4,318	17,497	974
22	Parking	20	20	96	224	699	16,279	80
23	Other	419	—	—	—	—	7,057	1,276
24	Public transit	—	—	—	48	—	43,394	273
25	Other	110	—	40	20	17,167	32,320	21
26	Environment	11,810	5,952	31,557	18,554	231,184	335,437	27,020
27	Water purification and supply	5,817	539	10,277	9,816	96,515	126,898	12,757
28	Sewage collection and disposal	4,250	5,088	17,443	7,134	98,469	154,214	8,142
29	Garbage and waste collection and disposal	1,741	202	3,789	1,604	33,295	51,736	6,049
30	Other	2	123	48	—	2,905	2,589	72
31	Health	21	1	28,822	19	2,896	258,370	34,446
32	Preventive services	11	—	379	4	2,823	50,741	3,273
33	Medical care	—	—	26	—	—	—	80
34	Hospital care	—	1	28,375	—	73	200,849	31,057
35	Other	10	—	42	15	—	6,780	36

TABLEAU 2. Dépenses générales, par province, 1973

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	N ^o
Thousands of dollars — milliers de dollars								
16,308	34,794	46,675	454,292	470	1,046	455,808	Administration publique générale	1
1,609	2,136	2,787	30,894	52	55	31,001	Exécutif et législatif	2
12,760	26,140	37,004	386,068	379	889	387,336	Administration	3
1,939	6,518	6,884	37,330	39	102	37,471	Autres	4
21,131	71,854	99,836	901,480	511	317	902,308	Protection des personnes et des biens	5
11,845	39,750	42,232	535,153	—	24	535,177	Police	6
600	443	9,351	17,099	57	51	17,207	Tribunaux et services de correction	7
7,749	26,605	33,964	285,840	369	173	286,382	Lutte contre les incendies	8
116	1,691	6,599	14,690	—	8	14,698	Mesures d'urgence	9
571	1,680	6,130	26,363	48	50	26,461	Services réglementaires	10
250	1,685	1,560	22,335	37	11	22,383	Autres	11
59,209	134,949	99,039	1,343,601	956	1,289	1,345,846	Transports et communications	12
3,003	2,706	13,623	36,347	261	180	36,788	Services communs	13
56,057	132,187	83,772	1,212,012	695	1,076	1,213,783	Route	14
2,221	2,011	2,069	53,698	14	—	53,712	Administration	15
1,531	337	2,313	11,269	—	—	11,269	Génie civil	16
45,796	101,792	66,742	907,470	511	895	908,876	Chemins et rues	17
1,087	5,584	1,490	99,593	76	83	99,752	Enlèvement de la neige et de la glace	18
697	12,178	1,086	20,539	8	—	20,547	Ponts, passages sous-terrains, tunnels, etc.	19
2,729	7,283	5,808	60,295	63	66	60,424	Éclairage des rues	20
1,740	2,609	3,377	31,442	19	21	31,482	Services relatifs à la circulation	21
256	281	708	18,663	4	4	18,671	Stationnement	22
—	112	179	9,043	—	7	9,050	Autres	23
35	—	176	43,926	—	20	43,946	Transport du public	24
114	56	1,468	51,316	—	13	51,329	Autres	25
19,903	71,843	146,423	899,683	1,101	1,750	902,534	Environnement	26
9,991	33,289	38,595	344,494	622	903	346,019	Purification et distribution de l'eau	27
3,833	27,429	92,050	418,052	176	629	418,857	Collecte et évacuation des eaux d'égout	28
6,073	10,970	15,518	130,977	303	218	131,498	Collecte et enlèvement des ordures et déchets	29
6	155	260	6,160	—	—	6,160	Autres	30
65,988	130,180	16,873	537,616	35	30	537,681	Santé	31
1,945	3,434	8,389	70,999	34	19	71,052	Services de prévention	32
48	11	557	722	—	—	722	Soins médicaux	33
63,991	126,627	7,792	458,765	—	—	458,765	Soins hospitaliers	34
4	108	135	7,130	1	11	7,142	Autres	35

TABLE 2. General Expenditure, by Province, 1973 - Concluded

No.	Function	Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
thousands of dollars - milliers de dollars								
36	Social welfare	—	24	24,201	—	11,293	295,145	5,467
37	Administration	—	—	1,635	—	11,275	—	1,487
38	Assistance	—	—	11,269	—	—	130,320	3,745
39	Services	—	24	10,379	—	18	164,825	87
40	Other	—	—	918	—	—	—	148
41	Housing - General assistance	2,789	177	1,946	3,119	34,379	40,082	6,201
42	Environmental planning and zoning	—	2	570	342	7,342	13,607	2,533
43	Community development	2,764	175	1,274	2,343	22,732	21,016	3,434
44	Housing - Other	25	—	102	434	4,305	5,459	234
45	Natural resources	—	—	52	49	—	48,321	1,015
46	Agriculture, trade and industry, and tourism	558	2	1,696	518	2,048	8,851	236
47	Agriculture	—	—	—	—	—	—	—
48	Trade and industry	558	—	1,552	307	1,703	8,851	156
49	Regional development commissions	—	—	26	—	194	—	93
50	Industrial parks and commissions	558	—	1,526	307	1,509	8,851	63
51	Tourism	—	2	144	211	345	—	80
52	Recreation and culture	4,221	869	7,811	11,242	142,112	278,400	26,132
53	Recreational facilities	3,951	818	5,110	10,656	83,622	194,676	15,262
54	Cultural facilities	267	51	2,355	469	35,097	76,272	4,924
55	Other	3	—	346	117	23,393	7,452	5,946
56	Education - Primary and secondary	1,340	22,582	152,817	...	1,195,739(1)	1,962,678	223,012
57	Fiscal services	5,742	2,317	21,268	7,936	384,801	371,355	32,464
58	Debt charges	4,112	2,260	15,116	6,860	377,749	244,026	20,227
59	Interest on short-term borrowing	649	130	1,283	812	8,501	9,592	730
60	Interest on long-term borrowing	3,329	2,109	13,409	5,831	363,426(2)	234,432	19,437
61	Other	134	21	424	217	5,822	2	60
62	Transfers to reserves and allowances	672	57	5,578	1,076	7,052	97,889	5,847
63	Transfers to own enterprises	958	—	574	—	—	29,440	6,390
64	Other services	122	12	758	561	73	10,009	—
65	General expenditure	44,041	35,127	327,557	77,354	2,797,120	4,721,488	453,522

(1) Education expenditure for Quebec is estimated.

(2) School debenture interest in Quebec estimated at \$89 million.

TABLEAU 2. Dépenses générales, par province, 1973 - fin

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	N ^o
thousands of dollars - milliers de dollars								
3,594	9,647	103,158	452,529	—	—	452,529	Bien-être social	36
140	878	3,698	19,113	—	—	19,113	Administration	37
2,668	5,440	94,889	248,331	—	—	248,331	Assistance	38
644	2,640	3,081	181,698	—	—	181,698	Services	39
142	689	1,490	3,387	—	—	3,387	Autres	40
1,509	14,392	16,156	120,750	180	374	121,304	Logement - Aide générale	41
280	4	5,337	30,017	11	63	30,091	Urbanisme et zonage	42
1,186	14,388	10,451	79,763	111	265	80,139	Mise en valeur du territoire	43
43	—	368	10,970	58	46	11,074	Logements - Autres	44
—	55	5,319	54,811	—	—	54,811	Ressources naturelles	45
790	768	720	16,187	24	—	16,211	Agriculture, commerce et industrie et tourisme	46
705	337	—	1,042	—	—	1,042	Agriculture	47
85	210	310	13,732	24	—	13,756	Commerce et industrie	48
—	26	103	442	—	—	442	Commissions d'expansion régionale	49
85	184	207	13,290	24	—	13,314	Parcs et commissions industrielles	50
—	221	410	1,413	—	—	1,413	Tourisme	51
16,086	72,508	110,401	669,782	183	919	670,884	Loisirs et culture	52
11,216	61,805	96,986	484,102	176	890	485,168	Installations récréatives	53
4,827	9,563	12,744	146,569	7	14	146,590	Installations culturelles	54
43	1,140	671	39,111	—	15	39,126	Autres	55
191,838	394,203	579,518	4,723,727	—	1,847	4,725,574	Éducation - Élémentaire et secondaire	56
28,561	74,892	104,353	1,033,689	204	499	1,034,392	Services financiers	57
18,264	56,140	80,561	825,315	130	479	825,924	Service de la dette	58
3,272	1,263	3,185	29,417	—	75	29,492	Intérêts sur emprunts à court terme	59
14,858	54,451	74,866	786,148	130	357	786,635	Intérêts sur emprunts à long terme	60
134	426	2,510	9,750	—	47	9,797	Autres	61
8,733	10,689	23,509	161,102	74	20	161,196	Transferts aux réserves et provisions	62
1,564	8,063	283	47,272	—	—	47,272	Transferts aux entreprises propres	63
1	5,307	11,069	27,912	17	3	27,932	Autres services	64
424,918	1,015,392	1,339,540	11,236,059	3,681	8,074	11,247,814	Dépenses générales	65

(1) Les dépenses du Québec au titre de l'éducation sont estimatives.

(2) L'intérêt de la dette obligataire non garanti des écoles du Québec est évaluée à \$89 millions.

(1) Preliminary data, see text page 9.

[illegible]

TABLEAU 3. Dépenses en immobilisations, par province, 1973

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	N°
thousands of dollars — milliers de dollars								
966	6,022	6,020	45,316	17	336	45,669	Administration publique générale	1
569	4,850	9,327	46,755	—	1	46,756	Protection des personnes et des biens	2
15,334	69,284	51,897	591,015	371	694	592,080	Transports et communications	3
5,785	35,378	107,020	483,913	161	689	484,763	Environnement	4
2,449	9,071	1,872	27,879	—	—	27,879	Santé	5
126	7	184	10,760	—	—	10,760	Bien-être social	6
3,545	20,851	58,674	215,836	6	139	215,981	Loisirs et culture	7
15,045	19,050	73,892	525,481	—	—	525,481	Education	8
462	13,810	7,414	64,786	52	38	64,876	Logement	9
—	—	3,804	42,345	—	—	42,345	Ressources naturelles	10
—	—	—	6,613	—	—	6,613	Agriculture	11
—	558	10,562	13,656	9	—	13,665	Autres	12
44,281	178,881	330,666	2,074,355	616	1,897	2,076,868	Total	13

(1) Données préliminaires, voir texte à la page 9.

TABLEAU 4. Répartition proportionnelle (%) des recettes générales, par province, 1973

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Source	N°
55.3	54.6	59.8	53.4	71.6	64.8	53.4	Revenue de sources propres	1
41.9	35.6	45.8	40.4	31.1	27.4	40.4	Impôts	2
36.5	31.6	42.2	34.8	31.1	25.3	34.8	Propriété immobilière	3
2.3	1.7	2.2	1.8	...	0.6	1.8	Évaluations spéciales	4
...	...	...	...	...	...	...	Propriété personnelle	5
2.5	2.3	1.4	3.4	...	1.5	3.4	Sociétés et entreprises	6
0.6	—	—	0.4	...	...	0.4	Autres	7
1.3	1.8	0.8	1.7	14.4	9.8	1.7	Subventions en remplacement d'impôts	8
0.3	0.4	0.3	0.5	6.9	3.8	0.5	Administration publique fédérale	9
—	—	0.1	0.1	—	—	0.1	Entreprises publiques fédérales	10
0.1	0.8	0.2	0.5	7.5	6.0	0.5	Administrations publiques provinciales	11
0.6	—	0.2	0.3	—	—	0.3	Entreprises publiques provinciales	12
0.2	0.6	—	0.1	—	—	0.1	Entreprises publiques locales	13
0.1	—	—	0.2	—	—	0.2	Organismes non-gouvernementaux	14
7.5	10.0	7.2	7.0	17.2	10.7	7.0	Ventes de biens et services	15
2.9	2.9	3.0	3.5	13.1	8.4	3.5	Approvisionnement d'eau	16
4.6	7.1	4.2	3.5	4.1	2.3	3.5	Autres	17
0.3	0.8	2.3	0.6	1.0	1.6	0.6	Loyers	18
—	0.5	0.1	0.1	—	1.6	0.1	Concessions et franchises	19
0.4	1.0	1.3	0.6	3.3	1.2	0.6	Licenses et permis	20
0.8	1.8	0.2	0.2	—	—	0.2	Remises des propres entreprises	21
1.3	0.3	1.1	0.6	0.9	0.8	0.6	Intérêts	22
0.3	0.5	0.3	0.4	2.2	0.5	0.4	Intérêts et pénalités au titre des impôts	23
0.6	0.6	0.5	0.4	1.0	0.1	0.4	Amendes	24
0.9	1.7	0.2	1.4	0.5	11.1	1.4	Divers	25
44.7	45.4	40.2	46.6	28.4	35.2	46.6	Transferts	26
0.7	3.6	5.3	5.6	20.7	7.6	5.6	De nature générale	27
0.7	3.6	5.3	5.6	20.7	7.6	5.6	Administrations publiques provinciales	28
44.0	41.8	34.9	41.0	7.7	27.6	41.0	À usage précis	29
0.3	1.6	2.0	1.1	4.5	3.2	1.1	Administration publique fédérale	30
43.7	40.2	32.9	39.9	3.2	24.4	39.9	Administrations publiques provinciales	31
100.0	100.0	100.0	100.0	100.0	100.0	100.0	Revenu général	32

TABLE 5. Percentage Distribution of General Expenditure by Province, 1973

TABLEAU 5. Répartition proportionnelle (%) des dépenses générales, par province, 1973

Function - Fonction	Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
General government - Administration publique générale	7.9	2.1	3.9	6.3	6.2	3.1	3.4
Protection of persons and property - Protection des personnes et des biens	4.4	3.1	6.7	17.7	10.8	7.1	7.2
Transportation and communications - Transports et communications	27.3	3.9	6.7	21.7	11.4	13.4	10.8
Environment - Environnement	26.8	16.9	9.6	24.0	8.3	7.1	6.0
Health - Santé	0.1	—	8.8	—	0.1	5.5	7.6
Social welfare - Bien-être social	—	0.1	7.4	—	0.4	6.2	1.2
Housing - General assistance - Logement - Aide générale	6.3	0.5	0.6	4.0	1.2	0.8	1.4
Natural resources - Ressources naturelles	—	—	—	0.1	—	1.0	0.2
Agriculture, trade and industry, and tourism - Agriculture, commerce et industrie, et tourisme	1.3	—	0.5	0.7	0.1	0.2	—
Recreation and culture - Loisirs et culture	9.6	2.5	2.4	14.5	5.1	5.9	5.8
Education - Éducation	3.0	64.3	46.7	—	42.7	41.6	49.2
Fiscal services - Services financiers	13.0	6.6	6.5	10.3	13.7	7.9	7.2
Other services - Autres services .....	.3	—	0.2	0.7	—	0.2	—
General expenditure - Dépenses générales	100.0	100.0	100.0	100.0	100.0	100.0	100.0
	Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total
General government - Administration publique générale	3.8	3.4	3.5	4.0	12.8	12.9	4.0
Protection of persons and property - Protection des personnes et des biens	5.0	7.1	7.5	8.0	13.9	3.9	8.0
Transportation and communications - Transports et communications	13.9	13.3	7.4	12.0	26.0	16.0	12.0
Environment - Environnement	4.9	7.1	10.9	8.0	29.9	21.7	8.0
Health - Santé	15.5	12.8	1.3	4.8	0.9	0.4	4.8
Social welfare - Bien-être social	0.8	1.0	7.7	4.0	—	—	4.0
Housing - General assistance - Logement - Aide générale	0.3	1.4	1.2	1.1	4.9	4.6	1.1
Natural resources - Ressources naturelles	—	—	0.4	0.5	—	—	0.5
Agriculture, trade and industry, and tourism - Agriculture, commerce et industrie, et tourisme	0.2	0.1	—	0.1	0.6	—	0.1
Recreation and culture - Loisirs et culture	3.8	7.1	8.2	6.0	5.0	11.4	6.0
Education - Éducation	45.1	38.8	43.3	42.0	—	22.9	42.0
Fiscal services - Services financiers	6.7	7.4	7.8	9.2	5.5	6.2	9.2
Other services - Autres services	—	0.5	0.8	0.3	0.5	—	0.3
General expenditure - Dépenses générales	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 6. Per Capita Ratios of General Revenue by Type and by Province, 1973

TABLEAU 6. Recettes générales par habitant, par type, et par province, 1973

	Taxes — Impôts	Transfers — Transferts	Other — Autres	Total
Newfoundland(1) - Terre-Neuve(1)	\$'000			
Population 541,000 per capita in - Population 541,000 par habitant en	\$			
Prince Edward Island - Île-du-Prince-Édouard	\$'000			
Population 115,000 per capita in - Population 115,000 par habitant en	\$			
Nova Scotia - Nouvelle-Écosse	\$'000			
Population 805,000 per capita in - Population 805,000 par habitant en	\$			
New Brunswick - Nouveau-Brunswick	\$'000			
Population 652,000 per capita in - Population 652,000 par habitant en	\$			
Québec	\$'000			
Population 6,081,000 per capita in - Population 6,081,000 par habitant en	\$			
Ontario	\$'000			
Population 7,939,000 per capita in - Population 7,939,000 par habitant en	\$			
Manitoba	\$'000			
Population 998,000 per capita in - Population 998,000 par habitant en	\$			
Saskatchewan	\$'000			
Population 908,000 per capita in - Population 908,000 par habitant en	\$			
Alberta	\$'000			
Population 1,683,000 per capita in - Population 1,683,000 par habitant en	\$			
British Columbia - Colombie-Britannique	\$'000			
Population 2,315,000 per capita in - Population 2,315,000 par habitant en	\$			
Yukon Territory - Territoire du Yukon	\$'000			
Population 20,000 per capita in - Population 20,000 par habitant en	\$			
Northwest Territory - Territoires du Nord-Ouest	\$'000			
Population 38,000 per capita in - Population 38,000 par habitant en	\$			

(1) See text page 9. - Voir texte à la page 9.

TABLE 7. Per Capita Ratios of General Expenditure by Function and by Province, 1973

TABLEAU 7. Dépenses générales par habitant, par fonction et par province, 1973

	General government — Adminis- tration publique générale	Protection of persons and property — Protection des personnes et des biens	Transpor- tation and communi- cations — Transports et communi- cations	Environ- ment — Environ- nement	Health — Santé	Social welfare — Bien- être social
Newfoundland(1) — Terre-Neuve(1) \$'000	3,480	1,929	12,029	11,810	21	—
Population 541,000 per capita in — Population 541,000 par habitant en \$	6	4	22	22	--	—
Prince Edward Island — Île-du-Prince-Édouard \$'000	748	1,085	1,358	5,952	1	24
Population 115,000 per capita in — Population 115,000 par habitant en \$	6	9	12	52	--	--
Nova Scotia — Nouvelle-Écosse \$'000	12,881	21,904	21,844	31,557	28,822	24,201
Population 805,000 per capita in — Population 805,000 par habitant en \$	16	27	27	39	36	30
New Brunswick — Nouveau-Brunswick \$'000	4,880	13,695	16,781	18,554	19	—
Population 652,000 per capita in — Population 652,000 par habitant en \$	8	21	26	28	--	—
Québec \$'000	172,710	302,022	317,863	231,184	2,896	11,293
Population 6,081,000 per capita in — Population 6,081,000 par habitant en .. \$	29	50	52	38	--	2
Ontario \$'000	146,287	335,146	631,407	335,437	258,370	295,145
Population 7,939,000 per capita in — Population 7,939,000 par habitant en .. \$	18	42	80	42	33	37
Manitoba \$'000	15,529	32,878	49,122	27,020	34,446	5,467
Population 998,000 per capita in — Population 998,000 par habitant en \$	16	33	49	27	35	6
Saskatchewan \$'000	16,308	21,131	59,209	19,903	65,988	3,594
Population 908,000 per capita in — Population 908,000 par habitant en \$	18	23	65	22	73	4
Alberta \$'000	34,794	71,854	134,949	71,843	130,180	9,647
Population 1,683,000 per capita in — Population 1,683,000 par habitant en .. \$	21	43	80	43	77	6
British Columbia — Colombie-Britannique \$'000	46,675	99,836	99,039	146,423	16,873	103,158
Population 2,315,000 per capita in — Population 2,315,000 par habitant en .. \$	20	43	43	63	7	45
Yukon Territory — Territoire du Yukon \$'000	470	511	956	1,101	35	—
Population 20,000 per capita in — Population 20,000 par habitant en \$	23	26	48	55	2	—
Northwest Territories — Territoires du Nord-Ouest \$'000	1,046	317	1,289	1,750	30	—
Population 38,000 per capita in — Population 38,000 par habitant en \$	27	8	34	46	1	—
	Recreation and culture — Loisirs et culture	Éducation	Fiscal services — Services financiers	Other — Autres	Total	
Newfoundland(1) — Terre-Neuve(1) \$'000	4,221	1,340	5,742	3,469	44,041	
Population 541,000 per capita in — Population 541,000 par habitant en \$	8	2	11	6	81	
Prince Edward Island — Île-du-Prince-Édouard \$'000	869	22,582	2,317	191	35,127	
Population 115,000 per capita in — Population 115,000 par habitant en \$	8	196	20	2	305	
Nova Scotia — Nouvelle-Écosse \$'000	7,811	152,817	21,268	4,452	327,557	
Population 805,000 per capita in — Population 805,000 par habitant en \$	10	190	26	6	407	
New Brunswick — Nouveau-Brunswick \$'000	11,242	...	7,936	4,247	77,354	
Population 652,000 per capita in — Population 652,000 par habitant en \$	17	...	12	7	119	
Québec \$'000	142,112	1,195,739	384,801	36,500	2,797,120	
Population 6,081,000 per capita in — Population 6,081,000 par habitant en .. \$	23	197	63	6	460	
Ontario \$'000	278,400	1,962,678	371,355	107,263	4,721,488	
Population 7,939,000 per capita in — Population 7,939,000 par habitant en .. \$	35	247	47	14	595	
Manitoba \$'000	26,132	223,012	32,464	7,452	453,522	
Population 998,000 per capita in — Population 998,000 par habitant en \$	26	223	32	7	454	
Saskatchewan \$'000	16,086	191,838	28,561	2,300	424,918	
Population 908,000 per capita in — Population 908,000 par habitant en \$	18	211	31	3	468	
Alberta \$'000	72,508	394,203	74,892	20,522	1,015,392	
Population 1,683,000 per capita in — Population 1,683,000 par habitant en .. \$	43	234	44	12	603	
British Columbia — Colombie-Britannique \$'000	110,401	579,518	104,353	33,264	1,339,540	
Population 2,315,000 per capita in — Population 2,315,000 par habitant en .. \$	48	250	45	15	579	
Yukon Territory — Territoire du Yukon \$'000	183	—	204	221	3,681	
Population 20,000 per capita in — Population 20,000 par habitant en \$	9	—	10	11	184	
Northwest Territories — Territoires du Nord-Ouest \$'000	919	1,847	499	377	8,074	
Population 38,000 per capita in — Population 38,000 par habitant en \$	24	49	13	10	212	

(1) See text page 9. — Voir texte à la page 9.

TABLE 8. Specific Purpose Transfers from Governments, Functionalized by Provinces and Territories, 1973

No.	Function	Nfld. T.-N.	P.E.I. Î. P.-É.	N.S. N.-É.	N.B. N.-B.	Qué.	Ont.	Man.
thousands of dollars — milliers de dollars								
Federal:								
1	General government	—	—	207	—	—	—	—
2	Protection of persons and property	—	29	—	—	—	—	—
3	Transportation and communications	—	—	148	—	—	1,638	403
4	Environment	2,430	1,563	3,506	887	3,525	16,022	1,904
5	Housing — General assistance	1,928	175	1,509	1,136	12,910	6,978	752
6	Natural resources	—	—	—	—	—	834	—
7	Agriculture	—	—	—	—	—	10	—
8	Recreation and culture	1,518	176	960	867	4,957	(3,288)	667
9	Other services	—	—	56	—	—	1,002	1,202
10	Total federal (Table 1, item 30)	5,876	1,943	6,386	2,890	21,392	29,772	4,928
Provincial:								
11	General government	—	6	1,044	—	52	1,521	84
12	Protection of persons and property	1	42	2,842	—	1,183	5,505	556
13	Transportation and communications	2,571	27	1,511	390	9,511	273,608	4,374
14	Environment	830	1,556	1,977	39	19,571	5,403	496
15	Health	—	1	26,216	—	68	204,709	29,588
16	Social welfare	—	—	11,328	—	7,200	172,207	3,136
17	Housing — General assistance	1,215	—	22	625	112	5,188	679
18	Natural resources	—	—	—	—	—	25,008	—
19	Agriculture	—	—	58	—	1,150	88	115
20	Recreation and culture	560	78	1,356	26	4,039	(22,075)	3,045
21	Education	—	21,116	85,536	—	816,961	1,215,155	131,629
22	Fiscal services	—	1,370	4,932	—	58,923	—	18,754
23	Other services	359	88	125	—	24,727	2,736	—
24	Total provincial (Table 1, item 31)	5,536	24,284	136,947	1,080	943,497	1,933,203	192,456
25	Total specific purpose transfers (Table 1, item 29)	11,412	26,227	143,333	3,970	964,889	1,962,975	197,384

(1) Includes 956 for education, 531 for fiscal services and 6,790 as forgiveness on central mortgage and housing corporation loans.

TABLE 9. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, by Province, 1973

No.		Nfld. T.-N.	P.E.I. Î. P.-É.	N.S. N.-É.	N.B. N.-B.	Qué.	Ont.	Man.
thousands of dollars — milliers de dollars								
1	Taxation revenue (Table 1, item 2)	16,324	3,109	105,369	22,387	1,056,114	1,809,177	189,494
2	Tax collections	16,193	3,754	104,930	22,387	1,043,558	1,819,706	192,069
3	Tax collections as a percentage of taxation revenue	99.20	120.75	99.58	100.00	98.81	100.58	101.36
4	Taxes receivable, current and arrears (Table 15, item 3)	3,962	964	16,726	—	169,729	128,800	46,831
5	Taxes receivable as a percentage of taxation revenue	24.27	31.01	15.87	—	16.07	7.12	24.71

TABLE 10. Analysis of Debenture Debt Charges, by Purpose and by Province, 1973

No.		Nfld. T.-N.	P.E.I. Î. P.-É.	N.S. N.-É.	N.B. N.-B.	Qué.	Ont.	Man.
thousands of dollars — milliers de dollars								
General:								
1	Interest	3,329	665	8,043	5,831	161,427	124,971	8,880
2	Serial principal	2,798	261	7,791	5,445	127,461	121,068	9,998
3	Sinking fund requirements	—	157	450	—	—	(1)	12,358
4	Total general	6,127	1,083	16,284	11,276	288,888	246,039	31,236
Schools:								
5	Interest .....	...	1,337	4,757	...	147,601(2)	109,449	10,557
6	Serial principal .....	...	806	5,831	...	77,385(2)	88,600	8,197
7	Sinking fund requirements .....	...	90	—	...	..	(1)	(1)
8	Total schools	—	2,233	10,588	—	224,986	198,049	18,754
9	Total general and schools	6,127	3,316	26,872	11,276	513,874	444,088	49,990
Utilities:								
10	Interest	—	8	299	220	929	14,907	3,313
11	Serial principal	—	28	280	39	1,193	13,979	2,707
12	Sinking fund requirements	—	—	35	11	—	(1)	(1)
13	Total utilities	—	36	614	270	2,122	28,886	6,020
14	Total	6,127	3,352	27,486	11,546	515,996	472,974	56,010

(1) Sinking fund requirements included with serial principal — general and schools for Ontario and Saskatchewan, with serial principal, schools for Manitoba and in utilities with serial principal for Ontario, Manitoba and British Columbia.

(2) Estimated.

TABLEAU 8. Transferts à usage précis des administrations publiques, par fonction, par province et par territoire, 1973

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	No
thousands of dollars — milliers de dollars								
62	69	25	363	—	—	363	Fédérale:	
—	81	152	262	—	—	262	Administration publique générale	1
—	1,602	2,489	6,280	—	—	6,280	Protection des personnes et des biens	2
402	2,382	10,989	43,610	—	36	43,646	Transports et communications	3
555	1,671	4,176	31,790	25	104	31,919	Environnement	4
—	—	—	834	—	—	834	Logement — Aide générale	5
—	—	—	10	—	—	10	Ressources naturelles	6
452	4,792	3,253	20,930	24	110	21,064	Agriculture	7
3	8,277(1)	1,022	11,562	90	3	11,655	Loisirs et culture	8
							Autres services	9
1,474	18,874	22,106	115,641	139	253	116,033	Total, administration fédérale (poste 30, tableau 1)	10
							Provinciale:	
233	—	4,303	7,243	—	14	7,257	Administration publique générale	11
893	307	612	11,941	—	5	11,946	Protection des personnes et des biens	12
20,508	14,091	826	327,417	—	338	327,755	Transports et communications	13
653	147	4,265	34,937	21	204	35,162	Environnement	14
60,797	116,421	4,323	442,123	—	32	442,155	Santé	15
1,263	4,489	78,180	277,803	—	—	277,803	Bien-être social	16
321	358	880	9,400	19	169	9,588	Logement — Aide générale	17
—	80	10	25,098	—	—	25,098	Ressources naturelles	18
—	1,436	—	2,847	—	—	2,847	Agriculture	19
1,394	2,279	4,147	38,999	26	197	39,222	Loisirs et culture	20
104,605	242,212	260,677	2,877,891	—	949	2,878,840	Éducation	21
—	45	14,152	98,176	—	—	98,176	Services financiers	22
—	1,594	423	30,052	35	1	30,088	Autres services	23
190,667	383,459	372,798	4,183,927	101	1,909	4,185,937	Total, administration provinciale (poste 31, tableau 1)	24
192,141	402,333	394,904	4,299,568	240	2,162	4,301,970	Total, transferts à usage précis (poste 29, tableau 1)	25

(1) Comprend 956 pour éducation, 531 pour services financiers et 6,790 comme remise sur des prêts de la société centrale d'hypothèque et de logement.

TABLEAU 9. Recettes fiscales, recouvrements d'impôts et impôts à recevoir, par province, 1973

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		No
thousands of dollars — milliers de dollars								
182,791	339,411	517,724	4,241,900	974	2,145	4,245,019	Recettes fiscales (poste 2, tableau 1)	1
181,730	334,062	523,651	4,242,040	865	2,058	4,244,963	Recouvrements d'impôts	2
99,42	98,42	101,14	100,00	88.81	95.94	99,99	% Proportion des impôts recouverts par rapport aux recettes fiscales ..	3
20,551	37,907	15,788	441,258	329	335	441,922	Impôts dus pour la période courante et arriérés d'impôts (poste 3, tableau 15).	4
11.24	11.17	3.05	10.40	33.78	15.62	10.41	% Proportion des impôts dus par rapport aux recettes fiscales	5

TABLEAU 10. Analyse des frais du service de la dette obligataire non garantie, par fonction, et par province, 1973

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		No
thousands of dollars — milliers de dollars								
9,083	33,429	48,097	403,755	130	271	404,156	Frais d'ordre général:	
8,175	30,463	28,960	342,420	62	277	342,759	Intérêts	1
2,529	428	6,843	22,765	—	—	22,765	Capital des séries d'échéances	2
							Sommes nécessitées par les fonds d'amortissement	3
19,787	64,320	83,900	768,940	192	548	769,680	Total, frais d'ordre général	4
							Dépenses scolaires:	
5,606	21,022	24,590	324,919	—	77	324,996	Intérêts	5
6,231	26,008	14,841	227,899	—	48	227,947	Capital des séries d'échéances	6
(1)	—	13,487	13,577	—	—	13,577	Sommes nécessitées par les fonds d'amortissement	7
11,837	47,030	52,918	566,395	—	125	566,520	Total, dépenses scolaires	8
31,624	111,350	136,818	1,335,335	192	673	1,336,200	Total, frais d'ordre général et dépenses scolaires	9
							Services publics:	
42	14,771	11	34,500	—	—	34,500	Intérêts	10
100	8,131	31	26,488	—	—	26,488	Capital des séries d'échéances	11
41	411	(1)	498	—	—	498	Sommes nécessitées par les fonds d'amortissement	12
183	23,313	42	61,486	—	—	61,486	Total, services d'utilité publique	13
31,807	134,663	136,860	1,396,821	192	673	1,397,686	Total	14

(1) Les sommes nécessitées par les fonds d'amortissement sont comprises dans le capital des séries d'échéances d'ordre général et des écoles en Ontario, et en Saskatchewan et dans le capital des séries d'échéances des écoles au Manitoba et dans le capital des séries d'échéances des services publics en Ontario, au Manitoba et en Colombie-Britannique.

(2) Estimation.

SECTION B

TABLE 11. Economic Classification of General Revenue for the Year ended December 31, 1973

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
		thousands of dollars — milliers de dollars						
	<u>Source analysis</u>							
	<u>Economic analysis</u>							
	Taxes:							
1	Real property Indirect taxes	10,426	2,885	84,407	22,273	885,134	1,538,271	168,824
2	Special assessments Indirect taxes	417	78	3,279	114	82,771	39,802	6,287
3	Personal property Indirect taxes .....	...	...	8,548	...	...	...	530
4	Corporations and business Indirect taxes	3,594	143	7,156	...	67,687	222,023	12,342
5	Other Indirect taxes	1,887	3	1,979	...	20,522	9,081	1,511
	Grants-in-lieu of taxes:							
6	Federal government Transfers from federal government ...	247	15	4,815	...	5,462	26,727	5,003
7	Federal government enterprises Indirect taxes	189	—	3,588	...	4,434	3,823	926
8	Provincial governments Transfers from provincial governments	180	21	849	...	13,025	19,204	10,086
9	Provincial government enterprises Indirect taxes	94	—	3,830	...	3,522	19,158	2,861
10	Local government enterprises Indirect taxes	380	—	—	...	4,878	—	—
11	Non-government organizations Indirect taxes	—	—	9	...	11,304	—	2,808
	Sales of goods and services:							
12	Water Other	2,319	507	6,111	5,325	39,465	115,774	12,986
13	..... Indirect taxes	—	—	—	—	106,939	—	—
14	Other Other transfers from persons	—	143	94	—	22,616	4,462	2,429
15	..... Investment income	638	154	1,219	764	15,844	20,556	582
16	..... Other	887	620	8,939	1,994	21,961	116,227	9,739
17	Rentals Other	201	111	807	665	8,444	11,830	1,040
18	Concessions and franchises Other	4	—	74	—	—	4,858	242
19	Licences and permits Indirect taxes	292	36	672	421	9,467	25,183	3,338
20	Remittances from own enterprises ... Investment income	—	212	20	—	3,269	250	—
21	Interest Indirect taxes	79	8	1,628	80	15,551	19,678	2,886
22	..... Investment income	—	—	96	212	—	—	2,954
23	Interest and penalties on taxes ... Indirect taxes	21	22	1,708	28	15,104	15,090	1,851
24	Fines Other transfers from persons	16	232	786	322	16,218	8,413	1,837
25	Miscellaneous Other	908	94	2,383	1,272	50,106	58,640	5,463
	Transfers:							
26	General purpose: Provincial governments Transfers from provincial governments	3,112	556	17,917	20,947	223,205	218,599	9,477
27	Specific purpose: Federal government Transfers from federal government ...	5,876	1,943	6,386	2,890	21,392	29,772	4,928
28	Provincial governments Transfers from provincial governments	5,536	24,284	136,947	1,080	943,497	1,933,203	192,456
29	General revenue	37,303	32,067	304,247	58,387	2,611,817	4,460,624	463,386
	Summary — Economic classification:							
30	Indirect taxes	17,379	3,175	116,804	22,916	1,227,313	1,892,109	204,164
31	Other transfers from persons	16	375	880	322	38,834	12,875	4,266
32	Investment income	638	366	1,335	976	19,113	20,806	3,536
33	Transfers from federal government Interest on the public debt	6,123	1,958	11,201	2,890	26,854	56,499	9,931
34	Transfers from provincial governments Other	8,828	24,861	155,713	22,027	1,179,727	2,171,006	212,019
35	Other Other	4,319	1,332	18,314	9,256	119,976	307,329	29,470
36	General revenue	37,303	32,067	304,247	58,387	2,611,817	4,460,624	463,386

TABLE 12. Economic Classification of General Expenditure for the Year ended December 31, 1973

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
		thousands of dollars — milliers de dollars						
	<u>Functional classification</u>							
	<u>Economic classification</u>							
1	Social welfare: Social welfare assistance Transfers to persons	—	—	11,269	—	—	130,320	3,745
	Fiscal services:							
2	Debt charges Interest on short-term borrowings Interest on the public debt	649	130	1,283	812	8,501	9,592	730
3	Interest on long-term borrowings Interest on the public debt	3,329	2,109	13,409	5,831	363,426	234,432	19,437
4	Other Interest on the public debt	134	21	424	217	5,822	2	60
5	Transfers to reserves and allowances. Other	672	57	5,578	1,076	7,052	97,889	5,847
6	Transfers to own enterprises Other	958	—	574	—	—	29,440	6,390
7	All other classifications Purchases of goods and services	38,299	32,810	295,020	69,418	2,412,319	4,219,813	417,313
8	General expenditure	44,041	35,127	327,557	77,354	2,797,120	4,721,488	453,522

TABLEAU 11. Classement économique des recettes générales pour l'année terminée le 31 décembre 1973

Sask.	Alta. — Alb.	B.C. — C.-B.	Yukon	N.W.T. — T. N.-O.	Total		NO
thousands of dollars — milliers de dollars							
						<u>Analyse par source</u>	
						<u>Analyse par objet économique</u>	
159,268	301,150	477,248	974	1,981	3,652,841	Impôts:	
9,968	16,030	24,929	...	51	183,726	Propriété immobilière	1
...	...	...	...	...	9,078	Évaluations spéciales	2
10,981	22,231	15,452	...	113	361,722	Propriété personnelle	3
2,574	—	95	...	...	37,652	Sociétés et entreprises	4
						Autres	5
1,275	4,088	3,423	217	296	51,568	Subventions en remplacement d'impôts:	
279	—	965	—	—	14,204	Administration publique fédérale	6
452	8,060	2,699	235	466	55,277	Entreprises publiques fédérales	7
						Administrations publiques provinciales ...	8
2,457	—	2,812	—	—	34,734	Entreprises publiques provinciales	9
812	5,547	—	—	—	11,617	Entreprises publiques locales	10
413	—	70	—	—	14,604	Organismes non-gouvernementaux	11
12,885	27,424	33,695	410	658	257,559	Ventes de biens et services:	
—	—	—	—	—	106,939	Approvisionnement d'eau	12
800	3,897	6,750	—	9	41,200	Autres	13
1,730	24,533	15,915	46	161	82,142	Autres	14
17,520	39,788	25,230	82	7	242,994	Autres	15
1,207	7,169	25,789	30	126	57,419	Loyers	16
70	4,873	965	—	124	11,210	Concessions et franchises	17
1,804	9,196	15,016	104	96	65,625	Licenses et permis	18
3,221	17,007	1,705	—	—	25,684	Remises des propres entreprises	19
3,323	2,165	8,595	27	60	54,080	Intérêts	20
2,533	508	3,485	—	—	9,788	Intérêts et pénalités au titre des impôts ..	21
1,185	4,782	3,085	68	36	42,980	Amendes	22
2,457	5,811	6,226	32	10	42,360	Intérêts et pénalités au titre des impôts ..	23
4,128	16,060	2,820	17	871	142,762	Amendes	24
						Divers	25
						Transferts:	
3,188	34,533	59,437	648	595	592,214	De nature générale:	
						Administrations publiques provinciales	26
1,474	14,874	22,106	139	253	112,033	À usage précis:	
190,667	383,459	372,798	101	1,909	4,185,937	Administration publique fédérale	27
						Administrations publiques provinciales	28
436,671	953,185	1,131,310	3,130	7,822	10,499,949	Revenu général	29
193,064	361,101	548,267	1,173	2,337	4,589,802	Sommaire — Classification économique:	
3,257	9,708	12,976	32	19	83,560	Taxes indirectes	30
7,484	42,048	21,105	46	161	117,614	Transferts versés par les particuliers	31
2,749	18,962	25,529	356	549	163,601	Revenu de placements	32
194,307	426,052	434,934	984	2,970	4,833,428	Transferts versés par le fédéral	33
35,810	95,314	88,499	539	1,786	711,944	Transferts versés par le provincial	34
						Autres	35
436,671	953,185	1,131,310	3,130	7,822	10,499,949	Revenu général	36

TABLEAU 12. Classement économique des dépenses générales pour l'année terminée le 31 décembre 1973

Sask.	Alta. — Alb.	B.C. — C.-B.	Yukon	N.W.T. — T. N.-O.	Total		NO
thousands of dollars — milliers de dollars							
						<u>Analyse par fonction</u>	
						<u>Analyse par objet économique</u>	
2,668	5,440	94,889	—	—	248,331	Bien-être social:	
						Bien-être social assistance	1
						Services financiers:	
3,272	1,263	3,185	—	75	29,492	Service de la dette	
						Intérêts sur emprunts à court terme ...	2
14,858	54,451	74,866	130	357	786,635	Intérêts sur emprunts à long terme	3
134	426	2,510	—	47	9,797	Autres	4
8,733	10,689	23,509	74	20	161,196	Transferts aux réserves et provisions ...	5
1,564	8,063	283	—	—	47,272	Transferts aux entreprises propres	6
393,689	935,060	1,140,298	3,477	7,575	9,965,091	Toutes autres classifications	7
424,918	1,015,392	1,339,540	3,681	8,074	11,247,814	Dépenses générales	8

TABLE 13. Reconciliation of General Revenue with Revenue on a National Accounts Basis, 1973

No.		Total	System of National Accounts — Système de comptabilité nationale	
			Indirect taxes — Impôts indirects	Other current transfers from persons — Autres transferts courants des particuliers
			millions of dollars — millions de dollars	
1	General revenue (as per Table 11)	10,500	4,590	83
	Add:			
2	Transfers from other levels of government as per System of National Accounts).	4,490	—	—
	Other additions:			
3	Adjustment to reflect investment income with System of National Accounts concepts.	—	—	—
4	Interest on government held funds	33	—	—
5	Interest on loans and advances	32	—	—
6	Other	20	—	14
7	Total additions	4,575	—	14
	Deduct:			
8	Proceeds from sales of goods and services	548	—	—
	Other deductions:			
9	Federal and provincial government grants per financial management concepts.	4,997	—	—
10	Revenue not arising from production	26	—	—
11	Other	216	21	20
12	Total deductions	5,787	21	20
13	Total revenue on a national accounts basis	9,288	4,569	77

(1) Includes 113 from federal government, 4,377 from provincial governments.

TABLE 14. Reconciliation of General Expenditure with Current Expenditure on a National Accounts Basis 1973

No.		Total	System of National Accounts — Système de comptabilité nationale	
			Purchases of goods and services — Achats de biens et services	Transfer payments to — Transferts versés aux Persons(1) — Particuliers(1)
			millions of dollars — millions de dollars	
1	General expenditure (as per Table 12)	11,248	9,965	1,074
	Add:			
2	Depreciation (capital consumption allowance as per System of National Accounts).	664	664	—
	Other additions:			
3	Utility debt charges interest (contra-interest on loans revenue)	32	—	32
4	Transfers to other levels of government	54	—	—
5	Interfund transfers	212	212	—
6	Other	2	—	2
7	Total additions	964	876	34
	Deduct:			
8	Proceeds from sales of goods and services	548	548	—
	Other deductions:			
9	Capital expenditure per financial management concepts	2,077	2,077	—
10	Hospitals	434	434	—
11	Other	561	235	117
12	Total deductions	3,620	3,294	117
13	Total current expenditure on a national accounts basis	8,592	7,547	991

(1) Includes 987 for interest on the public debt.

(2) Includes 20 for transfers to hospitals.

TABLEAU 13. Rapprochement des recettes générales avec les recettes sur la base de la comptabilité nationale, 1973

System of National Accounts — Système de comptabilité nationale				No
Transfers from other levels of government(1)	Investment income	Other		
Transferts des autres échelons de l'administration publique(1)	Revenu de placements	Autres		
millions of dollars — millions de dollars				
4,997	118	712	Recettes générales (suivant le tableau 11)	1
			Ajouter:	
4,490	—	—	Transferts provenant des autres échelons de l'administration publique d'après le Système de comptabilité nationale).	2
—	—	—	Autres additions:	
—	33	—	Ajustements destinés à aligner les revenus de placement sur les concepts des comptes nationaux.	3
—	32	—	Intérêt des fonds gérés par l'administration	4
—	6	—	Intérêt sur prêts et avances	5
			Autres	6
4,490	71	—	Total, additions	7
			Déduire:	
—	—	548	Revenus provenant de la vente de biens et services	8
4,997	—	—	Autres déductions:	
—	—	26	Subventions des administrations fédérale et provinciales	9
—	37	138	Recettes ne provenant pas de la production	10
			Autres	11
4,997	37	712	Total, déductions	12
4,490	152	—	Recettes totales d'après les comptes nationaux	13

(1) Inclus 113 du gouvernement fédéral, et 4,377 des gouvernements provinciaux.

TABLEAU 14. Rapprochement des dépenses générales avec les dépenses courantes sur la base de la comptabilité nationale, 1973

System of National Accounts — Système de comptabilité nationale				No
Transfer payments to — Transferts versés aux				
Other levels of governments — Autres niveaux de l'administration publique	Non-résidents	Other — Autres		
millions of dollars — millions de dollars				
—	—	209	Dépenses générales (suivant le tableau 12)	1
			Ajouter:	
—	—	—	Amortissement (provision pour consommation de capital d'après le Système de comptabilité nationale).	2
—	—	—	Autres additions:	
—	—	—	Intérêt du service de la dette des services publics (contre-partie de l'intérêt reçu sur des prêts).	3
54(2)	—	—	Transferts à d'autres échelons de l'administration publique	4
—	—	—	Transferts entre fonds	5
—	—	—	Autres	6
54	—	—	Total, additions	7
			Déduire:	
—	—	—	Revenus provenant de la vente de biens et services	8
—	—	—	Autres déductions:	
—	—	—	Dépenses d'investissement (selon la gestion financière)	9
—	—	—	Hôpitaux	10
—	—	209	Autres	11
—	—	209	Total, déductions	12
54	—	—	Dépenses courantes calculées sur la base des concepts des comptes nationaux	13

(1) Dont 987 au titre de l'intérêt de la dette publique.

(2) Dont 20 au titre de transferts aux hôpitaux.

SECTION C

TABLE 15. Financial Assets, (1) by Province, 1973

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué. (2)	Ont.	Man.
thousands of dollars — milliers de dollars								
1	Cash on hand and deposits	3,580	782	13,600	2,810	83,679	143,187	89,362
2	Receivables	6,476	5,431	45,042	5,368	496,084	350,161	110,009
3	Taxes	3,962	964	16,726	—	169,729	128,800	46,831
4	Trade accounts	—	2	4,056	45	48,705	27,457	8,298
5	Intergovernmental	578	4,061	16,281	1,010	72,921	190,892	48,299
6	Federal government	41	1	2,513	173	14,700	11,430	1,090
7	Federal government enterprises	—	—	—	—	—	—	—
8	Provincial governments	537	4,060	13,431	833	58,221	179,307	47,139
9	Provincial government enterprises	—	—	—	—	—	—	—
10	Own enterprises	—	—	337	4	—	155	70
11	Other	1,936	404	7,979	4,313	204,729	3,012	6,581
12	Loans and advances	—	—	—	4,091	—	8	—
13	Own enterprises	—	—	—	—	—	—	—
14	Short-term	—	—	—	—	—	—	—
15	Long-term	—	—	—	—	—	—	—
16	Other	—	—	—	4,091	—	8	—
17	Short-term	—	—	—	—	—	8	—
18	Long-term	—	—	—	4,091	—	—	—
19	Investments	—	8,884	20,404	6,481	84,592	665,973	17,690
20	Other financial assets	10,798	1,809	12,031	2,778	1,300,113	63,949	45,666
21	Total financial assets	20,854	16,906	91,077	21,528	1,964,468	1,223,278	262,727

(1) Interfund balances, inter-municipal accounts receivable eliminated.

(2) Data for Quebec schools not available.

(3) Territorial government.

TABLE 16. Liabilities, (1) by Province, 1973

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué. (2)	Ont.	Man.
thousands of dollars — milliers de dollars								
1	Borrowings from financial institutions	67,834	2,944	65,532	46,080	420,693	156,783	94,356
2	Bank overdrafts on short-term loans	20,418	928	56,925	21,704	360,870	152,471	86,031
3	Long-term borrowings	47,416	2,016	8,607	24,376	59,823	4,312	8,325
4	Chartered banks	—	1,998	—	2,091	—	—	3,093
5	Other financial institutions	47,416	18	8,607	22,285	59,823	4,312	5,232
6	Accounts payable	7,969	3,398	30,760	7,767	164,844	307,433	39,829
7	Trade accounts	4,365	403	4,372	—	79,415	—	27,390
8	Intergovernmental	938	131	3,707	464	2,199	41,714	2,415
9	Federal government	—	131	49	193	27	4,851	282
10	Federal government enterprises	—	—	—	—	—	—	223
11	Provincial governments	938	—	3,142	236	2,172	36,520	1,182
12	Provincial government enterprises	—	—	—	—	—	—	634
13	Own enterprises	—	—	516	35	—	343	94
14	Other	2,666	2,864	22,681	7,303	83,230	265,719	10,024
15	Loans and advances	—	—	—	—	—	—	—
16	Federal government	—	—	—	—	—	—	—
17	Short-term	—	—	—	—	—	—	—
18	Long-term	—	—	—	—	—	—	—
19	Provincial governments	—	—	—	—	—	—	—
20	Short-term	—	—	—	—	—	—	—
21	Long-term	—	—	—	—	—	—	—
22	Own enterprises	—	—	—	—	—	—	—
23	Short-term	—	—	—	—	—	—	—
24	Long-term	—	—	—	—	—	—	—
25	Other	—	—	—	—	—	—	—
26	Short-term	—	—	—	—	—	—	—
27	Long-term	—	—	—	—	—	—	—
28	Debenture debt	29,692	29,866	188,333	71,433	2,800,694 (4)	4,173,444 (5)	403,058
29	Other liabilities	7,637	1,850	8,849	7,398	311,711	46,029	12,201
30	Total liabilities	113,132	38,058	293,474	132,678	3,697,942	4,683,689	549,444

(1) Interfund balances, inter-municipal accounts payable eliminated.

(2) Data for Quebec schools not available.

(3) Territorial government.

(4) Includes 30,377 debentures of the Montreal Transportation Commission of which 16,672 is guaranteed by the city of Montreal.

(5) Includes other long-term debt due to the Department of Environment.

TABLEAU 15. Actif financier(1), par province, 1973

Sask.	Alta. Alb.	B.C. C.-B.	Sub- total(2) Total partiel(2)	Yukon	N.W.T. T. N.-O.	Total(2)		Nº
thousands of dollars - milliers de dollars								
66,426	57,840	87,174	548,440	401	966	549,807	Encaisse et dépôts	1
71,240	129,132	76,844	1,295,787	583	2,199	1,298,569	Effets à recevoir	2
20,551	37,907	15,788	441,258	329	335	441,922	Impôts	3
786	3,522	13,417	106,288	-	-	106,288	Créances de nature commerciale	4
24,569	24,680	26,660	409,951	105	827	410,883	Transactions entre administrations publiques	5
589	2,723	1,843	35,103	89	96	35,288	Administration fédérale	6
8	-	-	8	-	-	8	Entreprises publiques fédérales	7
22,319	16,650	24,181	366,678	16	731(3)	367,425	Administrations provinciales	8
1,639	-	-	1,639	-	-	1,639	Entreprises publiques provinciales	9
14	5,307	636	6,523	-	-	6,523	Propres entreprises publiques	10
25,334	63,023	20,979	338,290	149	1,037	339,476	Autres	11
839	-	-	4,938	1	110	5,049	Prêts et avances	12
-	-	-	-	-	-	-	Propres entreprises publiques	13
-	-	-	-	-	-	-	À court terme	14
839	-	-	4,938	1	110	5,049	À long terme	15
-	-	-	8	1	110	119	Autres	16
839	-	-	4,930	-	-	4,930	À court terme	17
-	-	-	-	-	-	-	À long terme	18
71,532	53,873	134,492	1,063,921	-	281	1,064,202	Placements	19
27,226	53,434	32,924	1,550,728	70	107	1,550,905	Autre actif financier	20
237,263	294,279	331,434	4,463,814	1,055	3,663	4,468,532	Total, actif financier	21

(1) Après élimination des soldes entre fonds et des sommes à recevoir entre municipalités.

(2) Les données des écoles du Québec ne sont pas disponibles.

(3) Administration territoriale.

TABLEAU 16. Passif(1) par province, 1973

Sask.	Alta. Alb.	B.C. C.-B.	Sub- total Total partiel	Yukon	N.W.T. T. N.-O.	Total		Nº
thousands of dollars - milliers de dollars								
25,584	52,680	123,604	1,056,090	-	1,037	1,057,127	Emprunts auprès d'institutions financières	1
21,408	39,176	70,892	830,823	-	727	831,550	Découverts bancaires et emprunts à court terme	2
4,176	13,504	52,712	225,267	-	310	225,577	Emprunts à long terme	3
13	2,135	-	9,330	-	-	9,330	Banques à charte	4
4,163	11,369	52,712	215,937	-	310	216,247	Autres institutions financières	5
22,010	105,364	43,858	733,232	842	1,626	735,700	Effets à payer	6
1,166	4,410	4,169	125,690	60	213	125,963	Comptes de nature commerciale	7
4,023	22,869	10,841	89,301	79	228	89,608	Transactions entre administrations publiques	8
210	3,543	4,685	13,971	-	-	13,971	Administration publique fédérale	9
3	-	-	226	-	-	226	Entreprises publiques fédérales	10
3,774	5,015	1,430	54,409	79	46(3)	54,534	Administrations provinciales	11
27	-	-	661	-	182	843	Entreprises publiques provinciales	12
9	14,311	4,726	20,034	-	-	20,034	Propres entreprises publiques	13
16,821	78,085	28,848	518,241	703	1,185	520,129	Autres	14
-	-	-	-	-	-	-	Emprunts et avances	15
-	-	-	-	-	-	-	Administration publique fédérale	16
-	-	-	-	-	-	-	À court terme	17
-	-	-	-	-	-	-	À long terme	18
-	-	-	-	-	-	-	Administrations publiques provinciales	19
-	-	-	-	-	-	-	À court terme	20
-	-	-	-	-	-	-	À long terme	21
-	-	-	-	-	-	-	Propres entreprises publiques	22
-	-	-	-	-	-	-	À court terme	23
-	-	-	-	-	-	-	À long terme	24
-	-	-	-	-	-	-	Autres	25
-	-	-	-	-	-	-	À court terme	26
-	-	-	-	-	-	-	À long terme	27
218,924	1,145,775	1,181,065	10,242,284	2,341	5,981	10,250,606	Dettes obligataires	28
23,663	57,770	26,110	503,218	105	1,793	505,116	Autre passif	29
290,181	1,361,589	1,374,637	12,534,824	3,288	10,437	12,548,549	Total, passif	30

(1) Après élimination des soldes entre fonds et des sommes à payer entre municipalités.

(2) Les données des écoles du Québec ne sont pas disponibles.

(3) Administration territoriale.

(4) Comprend 30,377 en obligations de la Commission de transport de Montréal dont 16,672 sont garanties par la cité de Montréal.

(5) Comprend d'autres créances à long terme relativement au Département d'Environnement.

TABLE 17. Analysis of Debenture Debt, by Purpose and by Province, 1973

No.		Nfld. — T.-N.		P.E.I. — Î. P.-É.		N.S. — N.-É.		N.B. — N.-B.		Qué.		Ont.(1)		Man.	
		Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment
		thousands of dollars — milliers de dollars													
1	General	16,212	13,480	5,428	7,709	115,501	10,848	65,568(2)	3,170	2,757,656(3)	(5)	2,470,292(4)	...	112,507	96,626
2	Schools .....	...	...	13,022	3,578	56,178	3,052	—	—	(5)	(5)	1,703,152(6)	...	137,836	5,797
3	Sub-total	16,212	13,480	18,450	11,287	171,679	13,900	65,568	3,170	2,757,656	(5)	4,173,444	...	250,343	102,423
4	Utilities:														
	Electric light	—	—	129	—	759	—	1,662	998	12,661	...	...	...	2,207	32,151
5	and power.	...	...	—	—	—	—	—	—	...	...	...	...	—	—
6	Gas supply	...	...	—	—	—	—	—	—	...	...	...	...	—	—
7	systems.	—	—	—	—	1,245	750	—	—	...	30,377	...	...	7,195	8,400
8	Transit systems	...	...	—	—	—	—	—	—	...	...	...	...	339	—
9	Telephone	...	...	—	—	—	—	—	—	...	...	...	...	—	—
10	systems.	...	...	—	—	—	—	—	—	...	...	...	...	—	—
11	Central heating	...	...	—	—	—	—	—	—	...	...	...	...	—	—
12	Ferries .....	...	...	—	—	—	—	—	—	...	...	...	...	—	—
13	Airports .....	...	...	—	—	—	—	—	—	...	...	...	...	—	—
14	Housing .....	...	...	—	—	—	—	35	—	...	...	...	...	—	—
15	Parking authori- ties.	...	...	—	—	—	—	—	—	...	...	...	...	—	—
16	Other .....	...	...	—	—	—	—	—	—	...	...	...	...	—	—
17	Sub-total .....	...	...	129	—	2,004	750	1,697	998	12,661	30,377	...	...	9,741	40,551
18	Unclassified	—	—	—	—	—	—	—	—	—	—	—	—	—	—
19	Total debenture debt.	16,212	13,480	18,579	11,287	173,683	14,650	67,265	4,168	2,770,317	30,377	4,173,444	...	260,084	142,974

(1) General includes other long-term debt due to the Department of Environment. (2) Includes some electric light for city of Moncton. (3) Includes an unidentifiable amount of sinking fund. (4) General includes utilities. (5) Data for Quebec schools not available. (6) Includes Roman Catholic separate schools and public schools in unorganized areas.

TABLE 18. Changes in Gross Debenture Debt during 1973

No.		Nfld. — T.-N.		P.E.I. — Î. P.-É.		N.S. — N.-É.		N.B. — N.-B.		Qué.(1)		Ont.		Man.	
		Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment
		thousands of dollars — milliers de dollars													
1	Gross debenture debt as at December 31, 1972	28,934	27,283 ^F	183,866	70,307 ^F	2,579,458	4,015,235	392,190							
2	Debentures sold during 1973	3,556	3,925	18,854	6,621	427,275	381,856	31,770							
3	Debentures retired during 1973	2,798	1,342	14,387	5,495	206,039	223,647	20,902							
4	Gross debenture debt as at December 31, 1973	29,692	29,866	188,333	71,433	2,800,694	4,173,444	403,058							

(1) Data for Quebec schools not available.

TABLE 19. Analysis of Debenture Debt classified by Place of Payment and by Province, 1973

No.	Payable in	Nfld. — T.-N.		P.E.I. — Î. P.-É.		N.S. — N.-É.		N.B. — N.-B.		Qué.(1)		Ont.		Man.	
		Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment
		thousands of dollars — milliers de dollars													
1	Canada only	28,197	29,866	183,988	71,433	1,826,672	4,173,444(2)	353,638							
2	England only	—	—	—	—	3,376	—	—							
3	England and Canada	—	—	—	—	—	—	—							
4	U.S.A. only	1,495	—	3,270	—	747,584	—	42,746							
5	U.S.A. and Canada	—	—	1,075	—	22,084	—	—							
6	England, U.S.A. and Canada	—	—	—	—	13,914	—	—							
7	Switzerland and Germany	—	—	—	—	187,064	—	6,674(3)							
8	Total	29,692	29,866	188,333	71,433	2,800,694	4,173,444	403,058							

(1) Data for Quebec schools not available. (2) Includes an unidentifiable amount payable in U.S.A. (3) Germany. (4) Switzerland.

TABLEAU 17. Analyse de la dette obligataire non garantie par destination et par province, 1973

Sask.		Alta. — Alb.		B.C. — C.-B.		Sub-total serial and sinking fund — Total partiel séries d'éché- ances et fonds d'amortisse- ment	Yukon		N.W.T. — T. N.-O.		Total serial and sinking fund — Total séries d'éché- ances et fonds d'amortisse- ment		N ^o
Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment		Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment			
thousands of dollars — milliers de dollars													
89,745	70,969	620,251	6,249	518,621	184,090	7,164,922	2,341	—	4,943	—	7,172,206	Emploi général	1
54,547	3,058	279,592(3)	—	477,106(3)	—	2,736,918(5)	...	...	1,038	...	2,737,956(5)	Écoles	2
144,292	74,027	899,843	6,249	995,727	184,090	9,901,840(5)	2,341	—	5,981	—	9,910,162(5)	Total partiel	3
—	—	115,778	16,000	1,238	—	183,583	...	...	...	...	183,583	Services publics: Éclairage et énergie électriques.	4
—	—	2,036	—	—	—	2,036	...	...	...	...	2,036	Réseaux de distribution de gaz.	5
225	380	10,645	—	10	—	59,227	...	...	...	...	59,227	Réseaux de transports	6
—	—	65,962	12,000	—	—	78,301	...	...	...	...	78,301	Réseaux téléphoniques	7
—	—	—	—	—	—	—	...	...	...	...	—	Chauffage central	8
—	—	—	—	—	—	—	...	...	...	...	—	Services de traversiers	9
—	—	236	—	—	—	236	...	...	...	...	236	Aéroports	10
—	—	17,026	—	—	—	17,061	...	...	...	...	17,061	Logements	11
—	—	—	—	—	—	—	...	...	...	...	—	Stationnement	12
—	—	—	—	—	—	—	...	...	...	...	—	Autres	13
225	380	211,683	28,000	1,248	—	340,444	—	—	—	—	340,444	Total partiel	14
—	—	—	—	—	—	—	—	—	—	—	—	Non précisé	15
144,517	74,407	1,111,526	34,249	996,975	184,090	10,242,284	2,341	—	5,981	—	10,250,606	Total dette obligataire non garantie.	16

(1) "Emploi général" comprend d'autres créances à long terme relativement au Département d'Environnement. (2) Comprend une partie de l'éclairage de la ville de Moncton. (3) Comprend une partie indéterminée du fonds d'amortissement. (4) L'emploi général comprend les services publics. (5) Les données des écoles du Québec ne sont pas disponibles. (6) Comprend les écoles catholiques séparées et les écoles publiques des régions non municipalisées.

TABLEAU 18. Variation de la dette obligataire brute non garantie en 1973

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total(1) — Total partiel(1)	Yukon	N.W.T. — T. N.-O.	Total(1)		N ^o
thousands of dollars — milliers de dollars								
235,237 ^r	1,067,933	1,075,516	9,675,959	1,995	5,000	9,682,954	Dette obligataire brute non garantie au 31 décembre, 1972	1
763	143,283	169,711	1,187,614	408	1,306	1,189,328	Vente d'obligations non garantie en 1973	2
17,076	65,441	64,162	621,289	62	325	621,676	Remboursement d'obligations non garantie en 1973	3
218,924	1,145,775	1,181,065	10,242,284	2,341	5,981	10,250,606	Dette obligataire brute non garantie au 31 décembre 1973	4

(1) Les données des écoles du Québec ne sont pas disponibles.

TABLEAU 19. Analyse de la dette obligataire non garantie selon le lieu de remboursement, par province, 1973

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total(1) — Total partiel(1)	Yukon	N.W.T. — T. N.-O.	Total(1)	Lieu de remboursement	N ^o
thousands of dollars — milliers de dollars								
201,932	1,081,717	958,349	8,909,236	2,341	5,981	8,917,558	Exclusivement au Canada	1
—	—	446	3,822	—	—	3,822	Exclusivement en Angleterre	2
—	—	—	—	—	—	—	Au Canada et en Angleterre	3
16,992	52,437	195,138	1,059,662	—	—	1,059,662	Exclusivement aux États-Unis	4
—	—	8,984	32,143	—	—	32,143	Aux États-Unis et au Canada	5
—	—	771	14,685	—	—	14,685	En Angleterre, aux États-Unis et au Canada	6
—	11,621(4)	17,377	222,736	—	—	222,736	En Suisse et en Allemagne	7
218,924	1,145,775	1,181,065	10,242,284	2,341	5,981	10,250,606	Total	8

(1) Les données des écoles du Québec ne sont pas disponibles. (2) Comprend un montant indéterminé payable aux États-Unis. (3) Allemagne. (4) Suisse.

TABLE 20. Direct Debt, by Province, for the Year ended December 31, 1973

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.(1)	Ont.	Man.
		thousands of dollars — milliers de dollars						
	<u>Direct debt</u>							
1	Long-term (debentured)	29,692	29,866	188,333	71,433	2,800,694	4,173,444(2)	403,058
2	Deduct sinking funds .....	..	4,922	2,782	1,708	1,436	569,783	48,621
3	Item 1 less item 2	29,692	24,944	185,551	69,725	2,799,258	3,603,661	354,437
4	Short-term borrowings	20,418	928	56,925	21,704	360,870	152,471	86,031
5	Accounts and other payables	55,385	5,414	39,367	32,143	224,667	311,745	48,154
6	Other liabilities	7,637	1,850	8,849	7,398	311,711	46,029	12,201
7	Total direct debt less sinking fund	113,132	33,136	290,692	130,970	3,696,506	4,113,906	500,823

(1) Data for Quebec schools not available. Includes 30,377 debentures of the Montreal Transportation Commission of which 16,672 is guaranteed by the city of Montreal.

(2) Includes other long-term debt due to the Department of Environment.

TABLE 21. Trust and Agency Funds, by Province, 1973(1)

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
		thousands of dollars — milliers de dollars						
	<u>Assets</u>							
1	Cash on hand and deposits .....	..	109	25	451	..	369	6,124
2	Investments .....	..	620	6,577	12,851	..	7,577	139,787
3	Due from other funds .....	..	—	744	35	..	343	104
4	Other financial assets .....	..	—	92	368	..	442	4,671
5	Total assets .....	..	729	7,438	13,705	..	8,731	150,686
	<u>Liabilities</u>							
6	Accounts payable .....	..	—	—	—	..	237	277
7	Due to other funds .....	..	—	—	4	..	155	79
8	Other liabilities .....	..	—	—	574	..	16	150,122
9	Trust and agency fund balances .....	..	729	7,438	13,127	..	8,323	208
10	Total liabilities .....	..	729	7,438	13,705	..	8,731	150,686

(1) Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of financial assets and liabilities, Tables 15 and 16, and are presented here for additional information only. See commentary on page 12.

TABLEAU 20. Dette directe par province au 31 décembre 1973

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		N ^o
thousands of dollars — milliers de dollars								
							<u>Dette directe</u>	
218,924	1,145,775	1,181,065	10,242,284	2,341	5,981	10,250,606	Dettes à long terme (dette obligataire)	1
37,430	5,484	61,901	734,067	—	—	734,067	Moins: Fonds d'amortissement	2
181,494	1,140,291	1,119,164	9,508,217	2,341	5,981	9,516,539	Poste 1 moins poste 2	3
21,408	39,176	70,892	830,823	—	727	831,550	Emprunts à court terme	4
26,186	118,868	96,570	958,499	842	1,936	961,277	Comptes à payer et autres créanciers	5
23,663	57,770	26,110	503,218	105	1,793	505,116	Autres éléments de passif	6
252,751	1,356,105	1,312,736	11,800,757	3,288	10,437	11,814,482	Total, dette directe, moins fonds d'amortissement	7

(1) Les données des écoles du Québec ne sont pas disponibles. Comprend 30,377 en obligations de la Commission de transport de Montréal dont 16,072 sont garanties par la cité de Montréal.

(2) Comprend d'autres créances à long terme relativement du Département d'Environnement.

TABLEAU 21. Fonds d'agences et de fiducie, par province, 1973(1)

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		N ^o
thousands of dollars — milliers de dollars								
							<u>Actif</u>	
841	1,562	3,621	13,102	—	—	13,102	Encaisse et dépôts	1
20,305	83,390	4,721	275,828	—	—	275,828	Placements	2
9	4,480	2,593	8,308	—	—	8,308	Montants dûs par d'autres fonds	3
18,519	4,169	1,398	29,659	—	—	29,659	Autres actif financier	4
39,674	93,601	12,333	326,897	—	—	326,897	Actif total	5
							<u>Passif</u>	
290	199	242	1,245	—	—	1,245	Effects à payer	6
14	1,506	183	1,941	—	—	1,941	Montants dûs à d'autres fonds	7
157	70	41	150,980	—	—	150,980	Autres éléments de passif	8
39,213	91,826	11,867	172,731	—	—	172,731	Solde des fonds d'agence et de fiducie	9
39,674	93,601	12,333	326,897	—	—	326,897	Passif total	10

(1) Lorsque l'actif et le passif de fonds de fiducie et d'agences ont fait l'objet d'une déclaration distincte, ils n'ont pas été pris en compte dans les états d'actif et de passif financiers aux tableaux 15 et 16 et ne sont présentés ici qu'à titre de données complémentaires. Voir le commentaire à la page 12.

PUBLICATIONS OF THE PUBLIC FINANCE DIVISION

Catalogue

Consolidated Government Statistics

- 68 - 001 Government Finance in Accordance with The System of National Accounts, Q., Bil.
- 68 - 201 Principal Taxes and Rates — Federal, Provincial and Local Governments, A., E. and F.
- 68 - 202 Consolidated Government Finance, A., Bil.
- 68 - 502 Comparative Statistics of Public Finance, 1956 to 1960, O., E.
- 68 - 506 The Canadian System of Government Financial Management Statistics, O., E. and F.

Federal Government Statistics

- 68 - 211 Federal Government Finance, A., Bil.
- 61 - 203 Federal Government Enterprise Finance, A., Bil.
- 72 - 004 Federal Government Employment, Q., Bil.
- 72 - 205 Federal Government Employment in Metropolitan Areas, A., Bil.

Provincial Government Statistics

- 68 - 205 Provincial Government Finance — Revenue and Expenditure (Estimates), A., Bil.
- 68 - 207 Provincial Government Finance — Revenue and Expenditure, A., Bil.
- 68 - 209 Provincial Government Finance — Assets, Liabilities and Sources and Uses of Funds, A., Bil.
- 61 - 204 Provincial Government Enterprise Finance, A., Bil.
- 63 - 202 The Control and Sale of Alcoholic Beverages in Canada, A., Bil.
- 72 - 007 Provincial Government Employment, Q., Bil.
- 68 - 504 A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960, O., E.

Local Government Statistics

- 68 - 203 Local Government Finance — Revenue and Expenditure — Preliminary and Estimates, A., Bil.
- 68 - 204 Local Government Finance, A., Bil.
- 72 - 009 Local Government Employment, Q., Bil.
- 68 - 505 A Review of Conferences on Municipal Finance Statistics, 1937-66, O., E.
- 72 - 505 Municipal Government Employment, 1961-1966, O., Bil.

A Financial Information System for Municipalities:

- 12 - 532 Volume I. General Introduction, O., E. and F.
- 12 - 533 Volume II. The Classification Systems, O., E. and F.
- 12 - 534 Supplement to Volume II, Pro Forma Statements, O., E. and F.

Q. — Quarterly A. — Annual O. — Occasional E. — English F. — French Bil. — Bilingual

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Local government finance

REVENUE AND EXPENDITURE
ASSETS AND LIABILITIES
ACTUAL

1974

Finances des administrations publiques locales

RECETTES ET DEPENSES
ACTIF ET PASSIF
CHIFFRES RÉELS

1974

STATISTICS CANADA — STATISTIQUE CANADA
Public Finance Division — Division des finances publiques
Local Government Section — Section des administrations locales

LOCAL GOVERNMENT FINANCE

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Revenue and Expenditure — Recettes et dépenses

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SYMBOLS

The following standard symbols are used in Statistics Canada publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

NOTE

In this publication the terms "province" and "provincial" include "territory" and "territorial" unless the sense clearly indicates otherwise.

SIGNES CONVENTIONNELS

Les signes conventionnels suivants sont employés uniformément dans les publications de Statistique Canada:

- .. nombre indisponibles.
- ... n'ayant pas lieu de figurer.
- néant ou zéro.
- nombres infimes.
- p nombres provisoires.
- r nombres rectifiés.

NOTA

Dans la présente publication, les mots "province" et "provincial" englobent également les notions de "territoire" et de "territorial", sauf exception évidente.

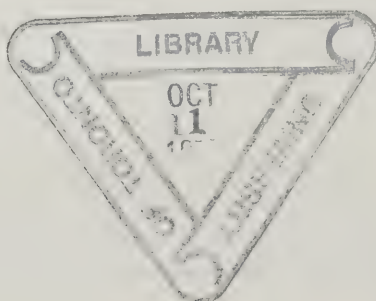


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Section A. Revenue and ExpenditureSection A. Recettes et dépensesConcepts, definitions and coverage -

The statistics in this report are presented on the basis of the concepts contained in the publication The Canadian System of Government Financial Management Statistics Catalogue 68-506 which describes the conceptual framework and classification structures employed in compiling financial statistics on all three levels of government in Canada. Revenues are presented by source or type while expenditures are classified by function or service provided within the definitional framework established by the above publication. Further information on the concepts employed with particular emphasis on municipal or local governments may be found in Financial Information System for Municipalities (Catalogue 12-532, 12-533 and 12-534). All of these publications contain definitions and explanations of the classification structure employed in this series as well as describing the statistical universe covered by the Financial Management Series of public finance statistics.

The revenue and expenditures of local governments are presented on what is referred to as a "gross basis" which indicates that all items of revenue and expenditure are reported as far as possible, before giving effect to any deductions such as revenue raised for specific purposes, discounts, or other allowances, and require the consolidation of a variety of accounting funds employed by municipalities into one set of aggregate data. In compiling gross expenditure data current operating expenditures are combined with capital outlays or expenditures on the construction or acquisition of fixed assets.

This approach to the treatment of capital expenditures, which reflects such outlays as expenditures in the financial period in which they are made in spite of the fact that they may be financed through the issuance of long term debt, differs from the approach generally used in the accounting methods used by most municipalities. Municipal accounting conventions require that such capital outlays be recognized as expenditures in a financial period only to the extent that debt incurred for their acquisition is repaid in that period. Debt principal retirement is treated as an expenditure along with interest incurred and paid over the term of the debt obligation.

In addition to municipalities the term "local government" as used in this publication and other statistical series includes elementary and secondary schools (in those provinces where such schools are supported by municipal property tax) municipal hospitals and homes

Concepts, définitions et champ d'application -

La présentation des statistiques de ce rapport se fonde sur les concepts définis dans la publication Le système canadien des statistiques de la gestion financière des administrations publiques (n° 68-506 au catalogue) qui décrit le cadre conceptuel et la classification utilisés dans la collecte des statistiques financières sur les trois paliers de gouvernement au Canada. Les recettes sont présentées par source ou type tandis que les dépenses sont classées par fonction ou service assuré selon la nomenclature établie par la publication susmentionnée. Les concepts qui revêtent une importance particulière pour les administrations municipales et locales sont approfondis dans le Système d'information financière à l'usage des corporations municipales, (nos 12-532F, 12-533F et 12-534F au catalogue). Toutes ces publications contiennent des définitions et des explications concernant la classification utilisée dans ces séries et décrivent l'univers de la statistique des finances publiques qui concerne la gestion financière.

Les recettes et les dépenses des administrations locales sont présentées sur une "base brute"; autrement dit, tous les postes des recettes et des dépenses sont déclarés de manière aussi exhaustive que possible avant de tenir compte de toute déduction, telle que les recettes obtenues à des fins particulières, des escomptes ou autres provisions, et les divers fonds comptables dont se servent les municipalités sont consolidés en une série de données globales. Pour calculer les dépenses brutes, on cumule les dépenses courantes d'exploitation avec les dépenses d'investissement ou les dépenses pour la construction ou l'acquisition d'immobilisations.

Cette façon de compter les dépenses d'investissement, qui prend en compte les dépenses dans la période financière où elles sont faites même si elles sont financées par une dette à long terme, diffère des pratiques comptables de la plupart des municipalités. Selon la comptabilité conventionnelle des municipalités, de telles dépenses d'investissement sont considérées comme des dépenses dans une période financière que dans la mesure où la dette contractée pour leur acquisition est remboursée dans cette période. Le remboursement du principal est une dépense au même titre que les intérêts échus et payés pendant la durée de la dette.

Le terme "administration locale" employé ici et dans d'autres séries statistiques comprend, en plus des municipalités, les écoles primaires et secondaires (dans les provinces où ces écoles sont soutenues par un impôt foncier), les hôpitaux et les foyers pour personnes âgées des municipalités,

for the aged, and separate boards and commissions and special authorities which carry out municipal functions such as water and sewer utilities, library boards, health units, recreation commissions, conservation authorities etc.

It must, therefore, be emphasized that the difference between gross general revenue and gross general expenditure as determined in this publication bear no relationship to surplus or deficits as determined by individual municipal governments.

Specific comments on the revenue and expenditure coverage of local governments in each province and territory as well as a brief description of data sources follow.

Newfoundland - As a 1974 Annual Report of Municipal Statistics for Newfoundland was not available, the 1974 figures presented herein represent not actual data as is the case in other provinces but preliminary data derived from a sample survey of municipalities conducted in 1975. Information on the capital expenditures of municipalities was also derived from a survey undertaken by Statistics Canada in connection with another publication Local Government Finance - Revenue and Expenditure - Preliminary 1974 Estimates 1975 (Catalogue 68-203).

In the province of Newfoundland the costs of police protection, health services and welfare programs are borne by the provincial government with very minor expenditures incurred by municipalities for these services. Education costs borne by municipalities are also minimal and consist of amounts of property tax levied by special school tax authorities in a very small number of locations throughout the province. Elementary and secondary schools in Newfoundland are denominational, largely financed by the provincial government and are therefore not considered to be part of local government.

Prince Edward Island - Revenue and expenditure of cities, towns and villages are obtained from the annual report of the Department of Community Services. School levies and provincial capital grants for education are obtained from the Department of Education report and the provincial public accounts. Capital expenditures for municipalities are based on estimates provided by the public investment survey of Statistics Canada.

Nova Scotia - Municipal revenue and expenditure information as well as information on municipally owned boards and commissions such as special area or district boards have been obtained from the Annual Report of the Department of Municipal Affairs. Data on current school board revenues and expenses

les commissions ainsi que les organismes spéciaux qui assurent certaines fonctions municipales: les services d'eau et d'égout, les bibliothèques, les unités sanitaires, les loisirs, la conservation, etc.

On doit donc souligner que la différence entre les recettes générales brutes et les dépenses générales brutes présentée dans cette publication n'a aucun rapport avec les excédents ou les déficits que peuvent déclarer les administrations municipales.

Voici des commentaires sur le champ des recettes et des dépenses propres aux administrations locales dans chaque province et territoire ainsi qu'une brève description des sources de données.

Terre-Neuve - Comme le rapport annuel de 1974 des statistiques municipales pour Terre-Neuve n'était pas disponible, les chiffres de 1974 présentés ici ne représentent pas des données réelles, contrairement aux autres provinces, mais les résultats préliminaires d'une enquête menée auprès de certaines municipalités en 1975. Des renseignements touchant les dépenses d'investissement ont également été tirés d'une enquête menée par Statistique Canada pour une autre publication, intitulée Finances des administrations locales - Recettes et dépenses - Préliminaires de 1974 et estimations de 1975 (n° 68-203 au catalogue).

À Terre-Neuve, les coûts de la sûreté policière, des services de santé et des programmes de bien-être sont assumés par le gouvernement provincial, des dépenses peu importantes étant à la charge des municipalités pour ces services. L'éducation occasionne également peu de frais pour les municipalités et alors, il s'agit d'un impôt foncier perçu par une commission spéciale constituée à des fins de taxe scolaire dans très peu d'endroits dans la province. Les écoles primaires et secondaires à Terre-Neuve sont confessionnelles financées en grande partie par le gouvernement provincial; elles ne sont donc pas considérées comme faisant partie de l'administration locale.

Île-du-Prince-Édouard - Les recettes et dépenses des villes et villages proviennent du rapport annuel du ministère des Services socio-culturels. Les taxes scolaires et les subventions d'équipement accordées par la province au titre de l'éducation sont tirées du rapport du ministère de l'Éducation et des comptes publics de la province. La détermination des dépenses d'investissement des municipalités se fonde sur les estimations fournies par l'enquête de Statistique Canada sur les investissements publics.

Nouvelle-Écosse - Le rapport annuel du ministère des Affaires municipales est la source d'information sur les recettes et les dépenses municipales ainsi que sur les conseils et les commissions de compétence municipale tels que les conseils spéciaux de région ou de district. Les données sur les recettes et les dépenses courantes

together with school capital expenditures, which are made by municipalities in Nova Scotia, have been taken from the Municipal Affairs Department reports as well.

New Brunswick — Municipal revenues and expenditures are obtained from the annual report of the Department of Municipal Affairs. Additional information has been obtained from city reports. Responsibilities relating to tax collection, justice, education, health, social welfare, assessment and elections were assumed by the province as of January 1, 1967.

Quebec — General, waterworks, sewer and special activity revenues and expenditures of local governments are obtained from the Quebec Bureau of Statistics summary of local government expenditures. To these are added data for the Urban Communities of Montréal and Quebec and the Outaouais Regional Community and the Greater Quebec Water Board. Education expenditures and revenues are derived from Department of Education reports.

Ontario — General revenue and expenditures of municipalities together with the source and application of capital funds are taken from the annual report of the Ministry of Treasury Economics and Intergovernmental Affairs. Details on local government waterworks are taken from a summary provided by the Ministry, and from the capital and repair expenditure survey of Statistics Canada. Revenue and expenditure of the Canadian National and Canada Central Exhibitions are included by an analysis of their audit reports. The revenue and expenditures of 16 city parking authorities are also included according to the detail shown in their audit statements. School data including outlays from school capital funds are as shown in the 1975 Ministry of Education annual report which contains 1974 financial data on a calendar year basis.

Expenditures of health units are introduced to the extent of the provincial grants received. Revenue and expenditure of conservation authorities are introduced by an analysis of the audited statements of these authorities. Revenue of homes for the aged is included to the extent of the provincial grants received and an estimate of the per diem costs recorded as sales of services. The corresponding expenditure is recorded as social welfare services.

Manitoba — Current municipal revenue and expenditure are summarized from the 1974 annual report of the Department of Municipal

des conseils scolaires ont été tirées des rapports du ministère de l'Éducation tandis que celles sur les dépenses d'investissement scolaire, qui sont faites par les municipalités en Nouvelle-Écosse, proviennent également des rapports du ministère des Affaires municipales.

Nouveau-Brunswick — Les dépenses et les recettes municipales proviennent du rapport annuel du ministère des Affaires municipales. Les renseignements supplémentaires sont tirés des rapports des villes. Le 1^{er} janvier 1967, la province a pris à son compte la perception des impôts, la justice, l'enseignement, la santé, le bien-être social, l'évaluation et les affaires électtorales.

Québec — Les recettes et dépenses au titre des services généraux, des services d'eau et d'égoût ainsi que des activités spéciales des administrations locales proviennent du relevé sommaire des dépenses des administrations locales du Bureau de la statistique du Québec. À ces données s'ajoutent celles concernant les communautés urbaines de Montréal et de Québec ainsi que la Communauté régionale de l'Outaouais, et celles de la Régie des eaux du Grand Québec. Les dépenses et les recettes au titre de l'éducation viennent des rapports du ministère de l'Éducation.

Ontario — Les recettes et les dépenses générales des municipalités ainsi que la source et l'emploi des investissements proviennent du rapport annuel du ministère du Trésor, de l'Économie et des Affaires inter-gouvernementales. Les renseignements sur les services d'eau des administrations locales sont tirés du résumé fourni par le ministère et par l'enquête sur les dépenses d'investissement et de réparation menée par Statistique Canada. Les recettes et les dépenses de l'Exposition nationale du Canada et de l'Exposition du Canada central sont incluses grâce à une analyse de leurs rapports financiers. On prend aussi en compte les recettes et les dépenses des Commissions de stationnement de 16 villes obtenues de leurs rapports de vérification. Les données sur les écoles (y compris les prélèvements sur les fonds d'immobilisations scolaires) sont tirées du rapport annuel de 1975 du ministère de l'Éducation qui présente des données financières pour 1974 sur la base de l'année civile.

On a englobé les dépenses des services de santé dans la mesure où ces services sont subventionnés par la province. Les chiffres des recettes et des dépenses des services de conservation indiqués dans cette publication sont tirés d'une analyse des déclarations vérifiées de ces services. On a pris en compte les recettes des foyers pour personnes âgées sous forme de subventions de la province et une estimation des coûts quotidiens déclarés au titre des ventes de services. Les dépenses correspondantes sont indiquées au poste des services d'aide sociale.

Manitoba — Les recettes et les dépenses municipales courantes proviennent du rapport annuel de 1974 du ministère des Affaires municipales.

Affairs. Current revenue and expenditure of school divisions are obtained from the annual report of the Department of Education. Details on capital expenditure of municipalities and schools are obtained from the public investment survey of Statistics Canada.

Saskatchewan - Current revenue and expenditure and capital expenditure for all municipalities are as shown in the Department of Municipal Affairs annual report. Information on schools, both current and capital is taken from the report of the Department of Education.

Alberta - Current revenue and expenditures, together with capital expenditures for all municipalities are taken from provincial government's Annual Report on Municipal Statistics with additional detail obtained from individual city reports. The revenues and expenditures of the Calgary and Edmonton Exhibitions have been included in the Alberta data presented in this report as these entities are considered to form a part of local government. Information on school boards has been obtained from the Department of Education Annual Report.

British Columbia - Both current and capital revenue and expenditure for all municipalities in the province has been obtained from the Annual Report of the Department of Municipal Affairs. The details of the financial transactions of a number of other entities such as Water Districts, Sewer and Water Districts, and Boards of Cemetery Trustees have been derived from individual financial reports and included in the aggregate data for the province. The 1974-75 Annual Report of the Minister of Education was used as the source of information for financial data on school districts.

Yukon Territory - Information has been compiled from the financial statements of the cities of Whitehorse and Dawson, the town of Faro and the Local Improvement Districts of Watson Lake and Mayo. Capital expenditures are reported by the municipalities. Schools are operated by the territorial government and are therefore specifically excluded from the local government data presented for the Yukon.

Northwest Territories - Information has been compiled from the financial statements of the city of Yellowknife, the towns of Hay River, Inuvik, Fort Smith, and the village of Fort Simpson, together with the revenue and expenditure of the Yellowknife school districts. Capital expenditures are as reported by the municipalities and school districts in their individual financial statements.

Les recettes et les dépenses courantes des divisions scolaires sont tirées du rapport annuel du ministère de l'Éducation. Les chiffres sur les dépenses d'investissement des municipalités et des écoles proviennent de l'enquête sur les investissements publiés menée par Statistique Canada.

Saskatchewan - Les recettes et les dépenses courantes et les dépenses d'investissement de toutes les municipalités sont tirées du rapport annuel du ministère des Affaires municipales. Les dépenses courantes et les dépenses d'investissement des écoles proviennent du rapport du ministère de l'Éducation.

Alberta - Les recettes et les dépenses courantes ainsi que les dépenses d'investissement de toutes les municipalités ont été tirées du rapport annuel du gouvernement provincial sur la statistique municipale; les détails supplémentaires ont été obtenus des rapports des municipalités. Les recettes et les dépenses des Expositions de Calgary et d'Edmonton ont été incluses dans les données sur l'Alberta présentées dans ce rapport car ces organismes sont considérées comme faisant partie de l'administration locale. Les renseignements sur les conseils scolaires ont été tirés du Rapport annuel du ministère de l'Éducation.

Colombie-Britannique - Les recettes et les dépenses tant courantes que d'investissement de toutes les municipalités de la province ont été obtenues du Rapport annuel du ministère des Affaires municipales. Les détails des opérations financières d'un certain nombre d'autres organismes comme les régies de district pour l'eau et les égouts et les commissions chargées des cimetières ont été tirés de leurs rapports financiers et inclus dans l'ensemble des données de la province. Le rapport annuel de 1974-75 du ministre de l'Éducation a été la source d'information financière sur les districts scolaires.

Territoire du Yukon - Les données proviennent des états financiers des villes de Whitehorse, Dawson et Faro et des districts d'amélioration locale de Watson Lake et de Mayo. Les dépenses d'investissement ont été déclarées par les municipalités. Les écoles sont régies par l'administration territoriale et sont donc exclues des données sur les administrations locales du Yukon.

Territoires du Nord-Ouest - Les données proviennent des états financiers des villes de Yellowknife, Hay River, Inuvik et Fort Smith et du village de Fort Simpson, de même que les recettes et les dépenses des districts scolaires de Yellowknife. Les dépenses d'investissement sont celles que les municipalités et les districts scolaires ont déclarées dans leurs états financiers.

REVIEW OF REVENUE AND EXPENDITURE 1974

Revenue - General revenue raised by local governments from their own sources in 1974 increased by \$727 million or 12.9% over that of the previous year. Higher tax revenue accounted for \$485 million of this increase. Transfers from other governments totalled \$5,950 million or 48.4% of total general revenue. Specific purpose transfers accounted for \$5,222 million which represented an increase of 21.5% over the corresponding figure for 1973. General purpose transfers amounting to \$729 million increased by \$137 million or 23.1%. Total general revenue of \$12,287 million increased by \$1,787 million or 17.0% over the total general revenue for 1973.

Expenditure - General expenditure at \$13,307 million showed an increase of 18.3% over the 1973 expenditure. Education expenditure at \$5,616 million resulted in an increase of 1.9% over that of the previous year and represented 42.2% of the total expenditure. The 1974 expenditure on transportation and communications represented 12.9% of total general expenditure, while environment represented 8.3% fiscal services 8.1%, protection to persons and property 7.5%, and other functions of expenditure slightly smaller percentages.

A marked increase in general revenue and expenditure occurred in several provinces between 1973 and 1974 as shown by the percentage changes in the tables on page 18.

In Newfoundland the 1974 Department of Municipal Affairs report was not available, so preliminary revenue and expenditure data were used. A substantial increase over 1973 is recorded in specific purpose transfers for capital purposes, from the Federal government \$3.1 million, and from the province \$9.8 million. As a result the following increases in capital expenditure are recorded, roads and streets \$2.8 million, water purification and supply \$4.3 million, sewage collection and disposal \$2.2 million, and recreation and cultural services \$1.8 million. General revenue increased by \$9.4 million accounted for by increases of \$2.4 million in taxation, \$2.1 million in specific purpose transfers and \$4.9 million from other sources. Current expenditure increased by \$6.0 million, owing to an increase of \$1.4 million in administration expense, \$2.2 million in environment, \$2 million in fiscal services and the balance in other functions of expenditure.

REVUE DES RECETTES ET DES DÉPENSES POUR 1974

Recettes - Les recettes générales des administrations locales tirées de source propre ont augmenté en 1974 de \$727 millions, soit de 12.9 % par rapport à l'année précédente. Les recettes fiscales ont compté pour \$485 millions dans cette augmentation. Les transferts en provenance d'autres administrations se sont élevés à \$5,950 millions soit à 48.4 % du total des recettes générales. Les transferts à usage précis sont intervenus pour \$5,222 millions soit une augmentation de 21.5 % par rapport à 1973. Les transferts de nature générale se sont élevés à \$729 millions, soit une augmentation de \$137 millions ou 23.1 %. Au total, les recettes générales ont augmenté de \$1,787 millions ou 17.0 % par rapport à 1973 pour s'établir à \$12,287 millions.

Dépenses - Les dépenses générales ont accusé une hausse de 18.3 % par rapport à 1973 pour se fixer à \$13,307 millions. Les dépenses au titre de l'éducation ont atteint \$5,616 millions, soit un gain de 1.9 % par rapport à l'année précédente; elles ont représenté 42.2 % des dépenses totales. Les transports et communications ont rendu compte en 1974 de 12.9 % du total des dépenses générales, l'environnement, de 8.3 %, les services financiers, de 8.1 %, la protection des personnes et des biens, de 7.5 %; les autres fonctions sont intervenues pour un pourcentage légèrement inférieur.

Les recettes et dépenses générales ont sensiblement augmenté dans plusieurs provinces de 1973 à 1974, comme en témoignent les taux de variation des tableaux à la page 18.

Pour Terre-Neuve, on a utilisé des données provisoires sur les recettes et dépenses parce que le rapport du ministère des Affaires municipales pour 1974 n'était pas disponible. Les transferts à usage précis aux fins d'investissement, \$3.1 millions de l'administration fédérale et \$9.8 millions de l'administration provinciale, ont marqué une progression sensible par rapport à 1973. Il en est résulté les hausses suivantes au chapitre des dépenses d'investissement: \$2.8 millions pour les chemins et rues, \$4.3 millions pour la purification et la distribution de l'eau, \$2.2 millions pour la collecte et l'évacuation des eaux d'égout et \$1.8 million pour les services de loisirs et de culture. Les recettes générales se sont accrues de \$9.4 millions, dont \$2.4 millions sont imputables à la hausse des recettes fiscales, \$2.1 millions à celle des transferts à usage précis et \$4.9 millions à celle des recettes tirées d'autres sources. La progression de \$6 millions enregistrée au chapitre des dépenses courantes est imputable à l'augmentation des dépenses administratives (\$1.4 million), des dépenses liées à l'environnement (\$2.2 millions), des services financiers (\$2 millions) et des autres fonctions de dépense.

In New Brunswick transfers for capital purposes increased by \$12.5 million while capital expenditure increased by \$20 million, reflected in the following functions, transportation and communications \$7.5 million, environment \$11.4 million, community development \$2.7 million, together with a slight decrease in recreation and cultural services. General revenue increased by \$13.5 million over 1973 reflected by an increase of \$3.2 million in own source revenue, and an increase in general purpose transfers of \$10.2 million. Current expenditure increased by \$12.4 million reflected in the following increases over 1973, transportation and communications \$3.9 million, environmental health \$4.2 million and other items of expenditure \$4.3 million.

In Quebec current revenue for 1974 increased by \$627.2 million over that of 1973, due to an increase of \$439.8 million in general purpose transfers, \$81.4 million in taxes and \$62 million in other own source revenue. Current expenditure increased by \$590 million of which \$556 million was in education. This sharp increase was due to the fact that a preliminary report was used in 1973 for education expenditure as the annual report was not available.

In Manitoba, capital expenditure increased by \$30.7 million, mainly accounted for by an increase in transportation and communications of \$6.5 million, recreation and cultural services \$8.9 million and education \$13.1 million. Current expenditure increased by \$84.3 million owing to an increase of \$27.7 million in education, \$10.6 million in transportation and communications, \$11.4 million in fiscal services, \$8 million in protection and \$4.5 million in environment.

In Alberta current revenue increased by \$180 million in comparison to 1973. General purpose transfers from the provincial government increased by \$136.6 million, taxes \$14 million, and other revenue from own sources \$25 million. Current expenditure increased by \$191 million due to an increase in education expenditure of \$59 million, transportation and communications \$36 million, public health including municipal hospitals \$30 million, fiscal services \$18 million, recreation and cultural services \$15 million and other functions of expenditure \$32 million.

In the Yukon Territory where the percentage increase in revenue between 1973 and 1974 was 41.9, general revenue increased by \$637,000 as taxes increase by \$328,000, grants in lieu of taxes by \$123,000, and other revenue from own sources by \$342,000, together with a reduction in transfers

Au Nouveau-Brunswick, les transferts aux fins d'investissement ont dégagé une hausse de \$12.5 millions tandis que les dépenses d'investissement se sont accrues de \$20 millions: transports et communications (\$7.5 millions), environnement (\$11.4 millions), mise en valeur du territoire (\$2.7 millions); les services de loisirs et de culture ont accusé une baisse légère. Les recettes générales ont dépassé de \$13.5 millions celles de l'année précédente en raison de la hausse de \$3.2 millions inscrite au chapitre du revenu de sources propres et de celle de \$10.2 millions au chapitre des transferts de nature générale. Les dépenses courantes ont augmenté de \$12.4 millions par rapport à 1973: transports et communications (\$3.9 millions), services d'hygiène (\$4.2 millions) et autres postes de dépense (\$4.3 millions).

En 1974, le Québec a enregistré une hausse de \$627.2 millions par rapport à 1973 au chapitre des recettes courantes, consécutive à l'augmentation de \$439.8 millions des transferts de nature générale, de \$81.4 millions des recettes fiscales et de \$62 millions du revenu de sources propres. L'éducation est intervenue pour \$556 millions de la progression de \$590 millions au chapitre des dépenses courantes. Ce gain sensible provient du fait que les dépenses au titre de l'éducation ont été tirées, en 1973, d'un rapport provisoire, en l'absence du rapport annuel.

Au Manitoba, les dépenses d'investissement ont progressé de \$30.7 millions, surtout en raison de la hausse des transports et communications (\$6.5 millions), des services de loisirs et de culture (\$8.9 millions) et de l'éducation (\$13.1 millions). Les dépenses courantes ont grimpé de \$84.3 millions: éducation (\$27.7 millions), transports et communications (\$10.6 millions), services financiers (\$11.4 millions), protection (\$8 millions) et environnement (\$4.5 millions).

En Alberta, les recettes courantes ont augmenté de \$180 millions par rapport à 1973. Les transferts de nature générale en provenance de l'administration provinciale ont progressé de \$136.6 millions, les recettes fiscales, de \$14 millions et les autres revenus de sources propres, de \$25 millions. La hausse de \$191 millions au chapitre des dépenses courantes provient de l'augmentation des dépenses au titre de l'éducation (\$59 millions), des transports et communications (\$36 millions), de la santé publique y compris les hôpitaux municipaux (\$30 millions), des services financiers (\$18 millions), des services de loisirs et de culture (\$15 millions) et d'autres fonctions de dépense (\$32 millions).

Dans le Territoire du Yukon, où les recettes ont grimpé de 41.9 % de 1973 à 1974, les recettes générales ont marqué une hausse de \$637,000: les recettes fiscales ont progressé de \$328,000, les subventions en remplacement d'impôts, de \$123,000 et les autres revenus de sources propres, de \$342,000, tandis que les transferts en provenance

from the territorial government. On the other hand, specific purpose grants from the territorial government for capital purposes increased by \$576,000. Current expenditure increased by \$369,000 including \$85,000 for fire protection and \$150,000 in transportation and communications. Capital expenditure increased by \$532,000 including increased expenditure of \$70,000 on fire protection, \$738,000 on environment, together with a decrease in transportation and communications expenditure of \$254,000 compared with 1973.

In the Northwest Territories the percentage change between 1973 and 1974 for revenue was 67.9%. Current revenue increased by \$2.3 million, with an increase in specific purpose transfers from the territorial government of \$1.1 million, an increase in taxes of \$524,000, and other revenue from own sources of \$672,000. Under expenditure the percentage change was 83.9% between the two years. Current expenditure increased by \$1.2 million. The main causes of this increase were an increase in education of \$503,000, administrative expenses of \$295,000, community development of \$165,000 and other functions of expenditure \$284,000. Capital expenditure increased by \$5.6 million, accounted for by an increase in general government expenditure of \$1.5 million, school construction in Yellowknife of \$2 million, housing and community development of \$1 million with smaller amounts in other functions of expenditure.

de l'administration territoriale accusaient une baisse. Par contre, l'administration territoriale a accru de \$576,000 ses subventions à usage précis aux fins d'investissement. Les dépenses courantes ont augmenté de \$369,000, dont \$85,000 au chapitre de la lutte contre les incendies et \$150,000 à celui des transports et communications. De 1973 à 1974, les dépenses d'investissement ont avancé de \$532,000: hausses de \$70,000 au chapitre de la lutte contre les incendies et de \$738,000 à celui de l'environnement, et baisse de \$254,000 à celui des transports et communications.

Dans les Territoires du Nord-Ouest, le taux de variation des recettes a atteint 67.9 % de 1973 à 1974. Les recettes courantes se sont accrues de \$2.3 millions, grâce à la hausse de \$1.1 million au chapitre des transferts à usage précis en provenance de l'administration territoriale, de \$524,000 à celui des recettes fiscales et de \$672,000 à celui des autres revenus de sources propres. Le taux de variation des dépenses s'est fixé à 83.9 %. Les dépenses courantes ont progressé de \$1.2 million. Cette augmentation est surtout imputable aux hausses inscrites au chapitre de l'éducation (\$503,000), des dépenses administratives (\$295,000), de la mise en valeur du territoire (\$165,000) et des autres fonctions de dépense (\$284,000). Les dépenses d'investissement ont grimpé de \$5.6 millions, en raison de la progression des dépenses au titre de l'administration publique générale (\$1.5 million), de la construction d'écoles à Yellowknife (\$2 millions), du logement et de la mise en valeur du territoire (\$1 million) et d'autres fonctions de dépense.

Section B. Economic Classification

In Tables 11 and 12 the revenue and expenditures of local government are classified in accordance with the economic analysis concepts used in the System of National Accounts - Income and Expenditure. In this system revenues are identified by type and expenditures by economic object.

Since there are a number of essential differences between the conceptual framework of the financial management series within which gross general revenue and expenditure are compiled and the economic analysis of revenue and expenditure, Tables 13 and 14 provide a reconciliation between the two series.

The following are the major adjustments which must be made to the Financial Management series calculations in order to reconcile gross general revenue with the total revenue of local governments on a National Accounts basis:

- (a) Transfers from other levels of government, for purposes of the financial management series data on transfers from other levels of government are the amounts reported by

Section B. Classement économique

Dans les tableaux 11 et 12, les recettes et les dépenses de l'administration locale sont classées selon les principes d'analyse par objet économique utilisés dans le Système de comptabilité nationale - Revenus et dépenses. Dans ce système, les recettes sont identifiées par type et les dépenses, par objet économique.

Comme il existe un certain nombre de différences essentielles entre le cadre conceptuel de la gestion financière servant au calcul des recettes et des dépenses et l'analyse économique des recettes et des dépenses, les tableaux 13 et 14 font le rapprochement de ces deux séries.

Voici les principaux ajustements qu'il faut apporter à la série de gestion financière pour rapprocher les recettes générales brutes des recettes totales des administrations locales selon la comptabilité nationale.

- a) Les transferts en provenance d'autres niveaux d'administration, pour la série de gestion financière, les données sur les transferts en provenance des autres niveaux d'administration sont

the receiving government. However in national income and expenditure series the data used are those of the paying governments. Consequently, an adjustment is required to replace the transfer amounts reported by local government with amounts recorded as paid by senior governments.

- (b) Sales of goods and services, in the National Account series proceeds of sales are deducted from purchases of goods and services in order to reflect the "final" consumption of such goods and services as government expenditures. In the financial management series such proceeds are regarded as revenue and in order to reconcile the two sets of data these proceeds must be deducted from both gross revenue and expenditure.
- (c) Interest on loans and advances - This reconciliation adjustment, which is made to both revenue and expenditure, represents the recovery of interest on debenture debt issued by municipalities on behalf of municipal enterprises. Within the economic analysis measurement of government expenditure these recoveries are regarded as revenue of municipal governments and not considered as a reimbursement of interest costs as is the case in the financial management series.

The following are the major adjustments required to reconcile gross general expenditure in the financial management series with current expenditures as determined by economic analysis series.

- (a) Depreciation - In the System of National Accounts depreciation (capital consumption allowances) is included in arriving at a measurement of current expenditures on goods and services. In the financial management series depreciation is not recognized as an expenditure since gross general expenditure includes both current and capital outlays. An adjustment is therefore required to add such an expenditure to the financial management expenditure series.
- (b) Capital expenditures - As indicated in the previous paragraph gross general expenditure includes capital costs while the national accounts measurement of goods and services excludes such expenditures. A further adjustment must be made to the financial management expenditure series to eliminate these capital expenditures.
- (c) Transfers to other levels of government - In the source documents used to compile financial management expenditure data transfer payments cannot be identified but are assumed to be included in capital expenditures. Since these capital outlays are eliminated (see (b) above) in total, an adjustment must be made to add back an

les montants déclarés par l'administration bénéficiaire. Or la comptabilité nationale utilise les données de l'administration payante. Il s'agit alors de remplacer les montants des transferts déclarés par l'administration locale par ceux que les administrations supérieures ont dit avoir versés.

- b) Les ventes de biens et services, le produit des ventes dans la comptabilité nationale est déduit des achats de biens et services afin que les dépenses publiques traduisent la consommation "finale" de tels biens et services. Comme ce produit est considéré comme un revenu par la gestion financière, il faut le déduire des recettes et des dépenses brutes à la fois pour rapprocher les deux séries.
- c) Intérêt sur les emprunts et les avances, l'ajustement apporté aux recettes et aux dépenses à la fois représente le recouvrement des intérêts sur la dette obligataire non garantie émise par les municipalités au nom des entreprises municipales. Dans la mesure de l'analyse économique des dépenses publiques, ces recouvrements sont considérés comme des recettes des administrations et non comme un remboursement des frais d'intérêt, ce qui est le cas pour la gestion financière.

Voici les principaux ajustements nécessaires au rapprochement des dépenses générales brutes calculées pour la gestion financière avec les dépenses courantes établies par l'analyse économique.

- a) Amortissement - On a inclus l'amortissement (provisions pour consommation de capital) dans le Système de comptabilité nationale pour obtenir une mesure des dépenses courantes en biens et services. L'amortissement n'est pas considéré comme une dépense par la gestion financière puisque les dépenses générales brutes comprennent à la fois les dépenses courantes et d'investissement. Il faut donc faire un ajustement pour compter une telle dépense dans la série de la gestion financière.
- b) Dépenses d'investissement - Comme il est dit au paragraphe précédent, les dépenses générales brutes prennent en compte les immobilisations, tandis que la comptabilité nationale des biens et services exclut de telles dépenses. Une autre correction doit être apportée aux dépenses de la gestion financière pour éliminer ces dépenses d'investissement.
- c) Transferts aux autres niveaux d'administration - Dans les documents de référence utilisés pour calculer les dépenses selon la gestion financière, les transferts ne peuvent être identifiés mais ils sont considérés comme étant inclus dans les dépenses d'investissement. Comme ces dépenses sont complètement éliminées (voir le paragraphe b)), un ajustement doit être fait pour

amount representing transfer payments to senior levels of government. The amount of the adjustment is determined by reference to the expenditures reported by the receiving governments.

- (d) Hospitals - The expenditures of municipally owned hospitals which are included in gross general expenditures must be deducted therefrom to conform to the National Accounts series in which hospitals are treated as a separate level of government.

Section C. Assets and Liabilities

The chief sources of information on local government financial assets and liabilities (and subsidiary tables relating thereto) are the annual reports compiled by provincial Departments of Municipal Affairs and Education. Data on the assets and liabilities of municipal hospitals have been obtained from the Health Division of Statistics Canada.

Where it has been necessary to use other data sources, either to supplement that provided by the above noted reports or to provide information on other local government entities not included in such reports the following comments apply.

Newfoundland - As the Department of Municipal Affairs and Housing was unable to provide balance sheet data for 1973 and 1974, an analysis of the 1974 municipal audit reports that were available was made by Statistics Canada. This analysis included the balance sheet information for the cities of St. John's and Cornerbrook and the Local Improvement district of Labrador City, together with data on sixty-six of one hundred and three towns, fourteen of forty-one Local Improvement Districts, four of eleven rural districts and nineteen out of one hundred and thirty-six communities.

Nova Scotia - Additional information has been obtained from the reports of the city of Halifax, the town of Glace Bay and Bridgewater, and from the Public Service Commission in Halifax.

New Brunswick - In addition to the report of the Department of Municipal Affairs, information was obtained from city reports and from the financial statements of the Oromocto Development Corporation.

Quebec - Asset and liability information for the Montréal and Quebec Urban Communities and the Outaouais Regional Community was obtained from individual financial reports of these communities. Balance Sheet data for School Boards for the year ended June 30, 1975 were not available for incorporation into this publication.

récupérer les transferts aux niveaux supérieurs. Le montant de l'ajustement se fonde sur les dépenses déclarées par les administrations bénéficiaires.

- d) Hôpitaux - Les dépenses des hôpitaux municipaux prises en compte dans les dépenses générales brutes doivent en être déduites, car la comptabilité nationale considère les hôpitaux comme un niveau distinct d'administration.

Section C. Actif et passif

La source principale d'information sur l'actif et le passif financiers des administrations locales (et sur les états qui s'y rapportent) est constituée des rapports annuels établis par les ministères provinciaux des Affaires municipales et de l'Éducation. Les données sur l'actif et le passif des hôpitaux municipaux ont été obtenues de la Division de la santé de Statistique Canada.

Dans certains cas, il a fallu faire appel à d'autres sources de données pour compléter les rapports susmentionnés ou pour obtenir des renseignements sur les organisations des administrations locales exclues de ces rapports.

Terre-Neuve - Puisque le ministère des Affaires municipales et de l'Habitation a été incapable de fournir les données des bilans de 1973 et de 1974, Statistique Canada a effectué une analyse des rapports municipaux de vérification de 1974 auxquels elle avait accès. Cette analyse prenait en compte le bilan des villes de St. John's (T.-N.) et Cornerbrook et du district d'amélioration locale de Labrador City, ainsi que des données sur soixante-six des cent trois villes, quatorze des quarante et un districts d'amélioration locale, quatre des onze districts ruraux et dix-neuf des cent trente-six localités.

Nouvelle-Écosse - Des renseignements supplémentaires ont été tirés des rapports de la cité de Halifax, des villes de Glace Bay et de Bridgewater ainsi que de la Commission de la Fonction publique à Halifax.

Nouveau-Brunswick - En plus du rapport du ministère des Affaires municipales, des renseignements ont été tirés des rapports des villes et des états financiers de la Société de développement Oromocto.

Québec - Les renseignements sur l'actif et le passif des communautés urbaines de Montréal et de Québec et de la Communauté régionale de l'Outaouais ont été tirés des rapports financiers de ces communautés. Les données des bilans sur les conseils scolaires pour l'année finissant le 30 juin 1975 n'ont pu être obtenues pour la présente publication.

Ontario - As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities are lacking in this respect. Utilities and municipal enterprises, other than waterworks, are therefore only included insofar as they are represented in the municipal capital and loan fund balance sheets by the amount due for debentures issued on their behalf by municipalities.

Manitoba - Assets and liabilities of unitary school divisions are obtained from a special submission supplied by the Department of Education.

British Columbia - Assets and liabilities as recorded in the report on municipal statistics have been supplemented by information from the report of the Greater Vancouver Sewerage and Drainage District, the Greater Nanaimo Sewerage and Drainage District, the Greater Victoria Water District, the Greater Campbell River Water District, the Board of Cemetery Trustees of Greater Victoria, and the Board of Cemetery Trustees of West Vancouver. Assets and liabilities of improvement districts have been included as well as those of irrigation systems of certain municipalities.

Yukon Territory - Information has been obtained from the financial statements of the cities of Dawson and Whitehorse, the town of Faro, and the Local Improvement Districts of Mayo and Watson Lake. Schools are operated by the territorial government, so financial data pertaining thereto are excluded from local government statistics.

Northwest Territories - Assets and liabilities are as reported in the financial statements of the city of Yellowknife, the towns of Hay River, Inuvik and Fort Smith and the village of Fort Simpson, together with the data of the Yellowknife school districts.

Tables 15 and 16 present a consolidation of local government financial assets and liabilities to the extent that the data have been provided to Statistics Canada. Wherever possible, financial assets have been adjusted so as to present them at gross value with offsetting reserves shown on the liabilities side. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of local governments, but securities such as bonds or debentures issued by one local government unit and held as investments by another local government unit are not identifiable and consequently have not been eliminated.

Ontario - Du fait qu'on ne dispose pas d'états financiers complets pour les commissions et comités municipaux de cette province, l'actif et le passif consolidés figurent dans la présente publication comportent des lacunes. Les services publics et les entreprises municipales autres que les services des eaux ne sont donc pris en compte que dans la mesure où le bilan du fonds de capital et d'emprunt comporte à leur égard une dette obligataire non garantie contractée pour leur compte par la municipalité.

Manitoba - Les données sur les écoles unitaires sont tirées d'un mémoire spécial fourni par le ministère de l'Éducation.

Colombie-Britannique - Des renseignements complémentaires sur l'actif et le passif que présente le rapport sur les statistiques municipales ont été tirés des rapports des organismes suivants: Greater Vancouver Sewerage and Drainage District, Greater Nanaimo Sewerage and Drainage District, Greater Victoria Water District, Greater Campbell River Water District, Board of Cemetery Trustees of Greater Victoria, Board of Cemetery Trustees of West Vancouver. L'actif et le passif des districts d'amélioration sont pris en compte ainsi que ceux du système d'irrigation de certaines municipalités.

Territoire du Yukon - Les renseignements proviennent des états financiers des cités de Whitehorse et de Dawson, de la ville de Faro, et des districts d'améliorations locales de Mayo et de Watson Lake. Les écoles sont administrées par le gouvernement du territoire; les données qui les concernent sont donc exclues des statistiques de l'administration locale.

Territoires du Nord-Ouest - Les données de l'actif et du passif proviennent directement des états financiers des villes de Yellowknife, Hay River, Inuvik, Fort Smith, du village de Fort Simpson, ainsi que les districts scolaires de Yellowknife.

Dans la mesure où les données applicables ont été fournies à Statistique Canada, les tableaux 15 et 16 présentent une consolidation de l'actif et du passif financiers des administrations locales. Chaque fois que ceci a été possible, l'actif a été ramené à sa valeur brute, les réserves correspondantes étant inscrites au passif. On a éliminé les montants ayant leur contrepartie dans un autre fonds ou dans une autre municipalité, de manière à obtenir le passif net des administrations locales; toutefois, des valeurs mobilières comme les obligations garanties et non garanties émises par un organe d'administration locale et gardées par un autre organe municipal sous forme de placement ne peuvent être identifiées et n'ont donc pas été éliminées.

Direct Debt

Table 20 is a presentation by province of the total direct debt of local governments. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments, the direct debt of municipally owned utilities, other than debentures debt (which is largely issued by the municipalities on behalf of utilities) is not included in this table, with the exceptions of Newfoundland, Saskatchewan and Northwest Territories which include the direct debt of municipally owned utilities in their general funds. Sinking funds are deducted from debenture debt.

Full information on the amount of municipal debt held by the provincial governments and their agencies is not available. For this reason the reader is cautioned against attempting to consolidate municipal and provincial debt.

The assets and liabilities of trust and agency funds are not included in Tables 15 and 16 as they are not considered to be government funds.

Trust and agency funds (Table 21) include pension funds, cemetery perpetual care funds and other trust or endowment funds which are held in trust by municipalities. No data is reflected for municipalities in the provinces of Newfoundland, Quebec, Ontario and the two territories as information on transactions of trust and agency funds was not available.

INTER-PROVINCIAL COMPARABILITY

While all provinces provide financial assistance to their local government entities, such assistance can vary widely. In fact, because of the divergences in the allocation of responsibilities between provincial and local authorities among provinces, complete interprovincial comparability can only be achieved when provincial government and provincial government enterprise operations are consolidated with those of local government. Consolidated statements of provincial and local government statistics may be obtained by adding together the gross revenue and expenditure data for the two levels of government, subject to adjustments for specific purpose and general purpose grants. Specifically, the amounts of specific purpose and general purpose grants to local governments shown as expenditures of provincial governments must be offset against the amounts of

Dette directe

Le tableau 20 présente une ventilation par province de la dette directe totale des administrations municipales. Par souci de conformité avec les méthodes de présentation des statistiques de la dette directe dans le cas des administrations fédérale et provinciales, ce tableau ne comprend pas la dette directe des services publics appartenant aux municipalités, sauf la dette obligatoire non garantie (le plus souvent contractée par les municipalités pour le compte des services publics) et à l'exclusion de Terre-Neuve, de la Saskatchewan et des Territoires du Nord-Ouest où la dette directe des services publics appartenant aux municipalités figure au budget général. Les fonds d'amortissement sont déduits de la dette obligatoire non garantie.

La part exacte de la dette municipale détenue par les provinces et leurs organismes n'est pas connue. Par conséquent nous mettons le lecteur en garde contre toute tentative de consolidation des dettes municipales et provinciales.

Les fonds de fiducie et d'agences n'étant pas considérés comme des fonds de l'administration publique, leur actif et leur passif ne sont pas pris en compte aux tableaux 15 et 16.

Les fonds de fiducie et d'agences (tableau 21) comprennent les caisses de pension, les fonds pour l'entretien perpétuel des lots de cimetière et les autres fonds de fiducie ou de dotation détenus en fiducie par les municipalités. On ne présente aucun chiffre pour les municipalités de Terre-Neuve, du Québec, de l'Ontario et des deux territoires étant donné que les opérations des fonds de fiducie et d'agences n'ont pas été communiquées.

COMPARAISONS INTERPROVINCIALES

Toutes les provinces assurent une aide financière aux organes d'administration locale qui relèvent de leur compétence, mais cette aide peut varier considérablement. De fait, en raison des divergences d'une province à l'autre sur le plan de la répartition des compétences entre l'administration provinciale et les administrations locales, une comparabilité interprovinciale complète ne peut être atteinte que par voie de consolidation des finances des administrations publiques provinciales et de leurs entreprises, et des finances des administrations locales. Pour obtenir une consolidation des statistiques des administrations provinciales et locales, on ne peut additionner les recettes brutes et les dépenses brutes de ces deux échelons, en tenant compte des ajustements nécessités par les subventions à usage précis et de nature générale. Plus précisément, il faut porter en déduction les subventions à usage précis et de nature générale accordées aux administrations locales

provincial specific purpose and general purpose grants shown as revenue of local governments. Because of differences in fiscal year-ends and accounting practices, amounts shown as having been paid by one level of government to another may differ from those shown as having been received.

Consolidation of provincial-local (as well as federal-provincial-local) revenues and expenditures are presented in the Statistics Canada publication Consolidated Government Finance, Catalogue 68-202. Provincial government finance data are available in the publication Provincial Government Finance - Revenue and Expenditure, Catalogue 68-207. Federal government financial data are available in the publication Federal Government Finance - Revenue and Expenditure, Catalogue 68-211.

Projections of revenue and expenditure for 1975 on a preliminary basis, and for 1976 on an estimated basis are available in the publication Local Government Finance - Preliminary and Estimates, Catalogue 68-203. Compilations of the revenues and expenditures of urban regions also appear in that publication.

et figurant dans les dépenses de l'administration provinciale du montant des subventions accordées par la province et figurant comme des recettes des administrations locales. Comme les années financières se terminent à des dates différentes et que les méthodes comptables ne sont pas uniformes, les montants qui figurent dans les dépenses d'un échelon d'administration ne correspondent pas toujours aux montants que l'administration bénéficiaire a comptabilisés comme recettes.

La consolidation des recettes et dépenses publiques au niveau provincial et local (et au niveau fédéral, provincial et local) paraît dans la publication de Statistique Canada intitulée Finances consolidées des administrations publiques (n° 68-202 au catalogue). Les finances des administrations provinciales sont présentées dans la publication Finances des administrations provinciales - Revenus et dépenses (n° 68-207 au catalogue). Les finances de l'administration publique fédérale paraissent dans la publication Finances de l'administration publique fédérale - Revenus et dépenses (n° 68-211 au catalogue).

On trouvera des projections des recettes et des dépenses pour 1975 (chiffres préliminaires) et pour 1976 (estimations) dans la publication n° 68-203 au catalogue Finances des administrations publiques locales - Recettes et dépenses, où figurent également les recettes et les dépenses de régions urbaines.

TABLES AND CHARTS

TABLEAUX ET GRAPHIQUES

Distribution of and Change in General Revenue, by Province, 1973 and 1974

For the Years Ended December 31

Répartition et évolution des recettes générales, par province, 1973 et 1974

Années financières terminées le 31 décembre

Province	1973		1974		Percentage change 1973-1974 Taux de variation
	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	
Newfoundland — Terre-Neuve	37.3	0.3	55.0	0.5	+ 47.5
Prince Edward Island — Île-du-Prince-Édouard	32.1	0.3	33.5	0.3	+ 4.4
Nova Scotia — Nouvelle-Écosse	304.2	2.9	349.4	2.8	+ 14.9
New Brunswick — Nouveau-Brunswick	58.4	0.5	84.4	0.7	+ 44.5
Québec	2,611.8	24.9	3,206.1	26.1	+ 22.8
Ontario	4,460.6	42.5	5,039.9	41.0	+ 13.0
Manitoba	463.4	4.4	556.3	4.5	+ 20.0
Saskatchewan	436.7	4.2	502.2	4.1	+ 15.0
Alberta	953.2	9.1	1,156.4	9.4	+ 21.3
British Columbia — Colombie-Britannique	1,131.3	10.8	1,286.5	10.5	+ 13.7
Yukon Territory — Territoire du Yukon	3.1	--	4.4	--	+ 41.9
Northwest Territories — Territoires du Nord-Ouest	7.8	0.1	13.1	0.1	+ 67.9
Total	10,499.9	100.0	12,287.2	100.0	

Distribution of and Change in General Expenditure, by Province, 1973 and 1974

For the Years Ended December 31

Répartition et évolution des dépenses générales, par province, 1973 et 1974

Années financières terminées le 31 décembre

Province	1973		1974		Percentage change 1973-1974 Taux de variation
	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	
Newfoundland — Terre-Neuve	44.0	0.4	59.8	0.4	+ 35.9
Prince Edward Island — Île-du-Prince-Édouard	35.1	0.3	33.3	0.2	- 5.1
Nova Scotia — Nouvelle-Écosse	327.6	2.9	395.0	3.0	+ 20.6
New Brunswick — Nouveau-Brunswick	77.4	0.7	110.0	0.8	+ 42.1
Québec	2,797.1	24.9	3,467.8	26.1	+ 24.0
Ontario	4,721.5	42.0	5,367.8	40.3	+ 13.7
Manitoba	453.5	4.0	568.5	4.3	+ 25.4
Saskatchewan	424.9	3.8	515.3	3.9	+ 21.3
Alberta	1,015.4	9.0	1,312.5	9.9	+ 29.3
British Columbia — Colombie-Britannique	1,339.5	11.9	1,457.6	11.0	+ 8.8
Yukon Territory — Territoire du Yukon	3.7	--	4.6	--	+ 24.3
Northwest Territories — Territoires du Nord-Ouest	8.1	0.1	14.9	0.1	+ 84.0
Total	11,247.8	100.0	13,307.1	100.0	

Distribution of and Change in General Revenue, by Source, 1973 and 1974

Fiscal Years Ended December 31

Répartition et évolution des recettes générales, par source, 1973 et 1974

Années financières terminées le 31 décembre

Source	1973		1974		Percentage change 1973-1974 Taux de variation
	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	
Taxes — Impôts	4,245.0	40.4	4,730.4	38.5	+ 11.4
Grants-in-lieu of taxes — Subventions en remplacement d'impôts	182.0	1.7	214.5	1.7	+ 17.9
Sales of goods and services — Vente de biens et services ...	730.8	7.0	861.9	7.0	+ 17.9
Rentals, concessions and franchises, licences and permits and remittances from own enterprises — Loyers, concessions et franchises, licences et permis et remises des propres entreprises	159.9	1.5	170.9	1.4	+ 6.9
Interest, penalties on taxes and fines — Intérêts, pénalités au titre des impôts et amendes	149.2	1.4	215.6	1.8	+ 44.5
Miscellaneous — Divers	142.8	1.4	143.6	1.2	+ 0.6
Revenue from own sources — Revenu de sources propres	5,609.7	53.4	6,336.9	51.6	+ 13.0
Specific and general purpose transfers — Transferts à usage précis et de nature générale:					
Federal — Administration fédérale	112.0	1.1	101.5	0.8	— 9.4
Provincial — Administrations provinciales	4,778.2	45.5	5,848.8	47.6	+ 22.4
Transfers — Total — Transferts	4,890.2	46.6	5,950.3	48.4	+ 21.7
General revenue — Recettes générales	10,499.9	100.0	12,287.2	100.0	+ 17.0

Distribution of and Change in General Expenditure, by Function, 1973 and 1974

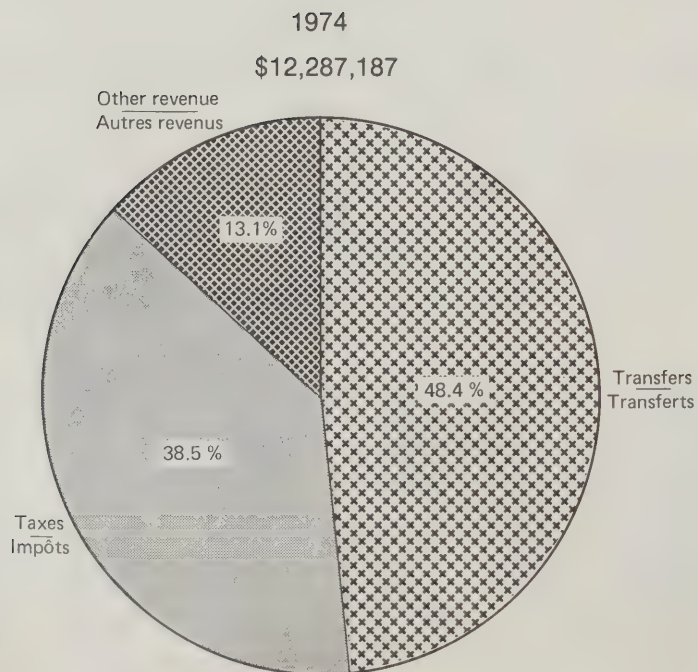
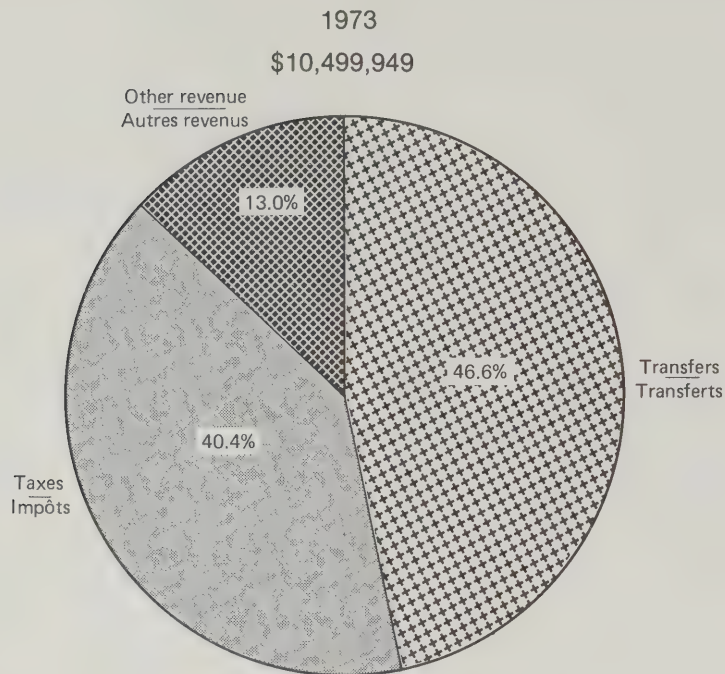
Fiscal Years Ended December 31

Répartition et évolution des dépenses générales, par fonction, 1973 et 1974

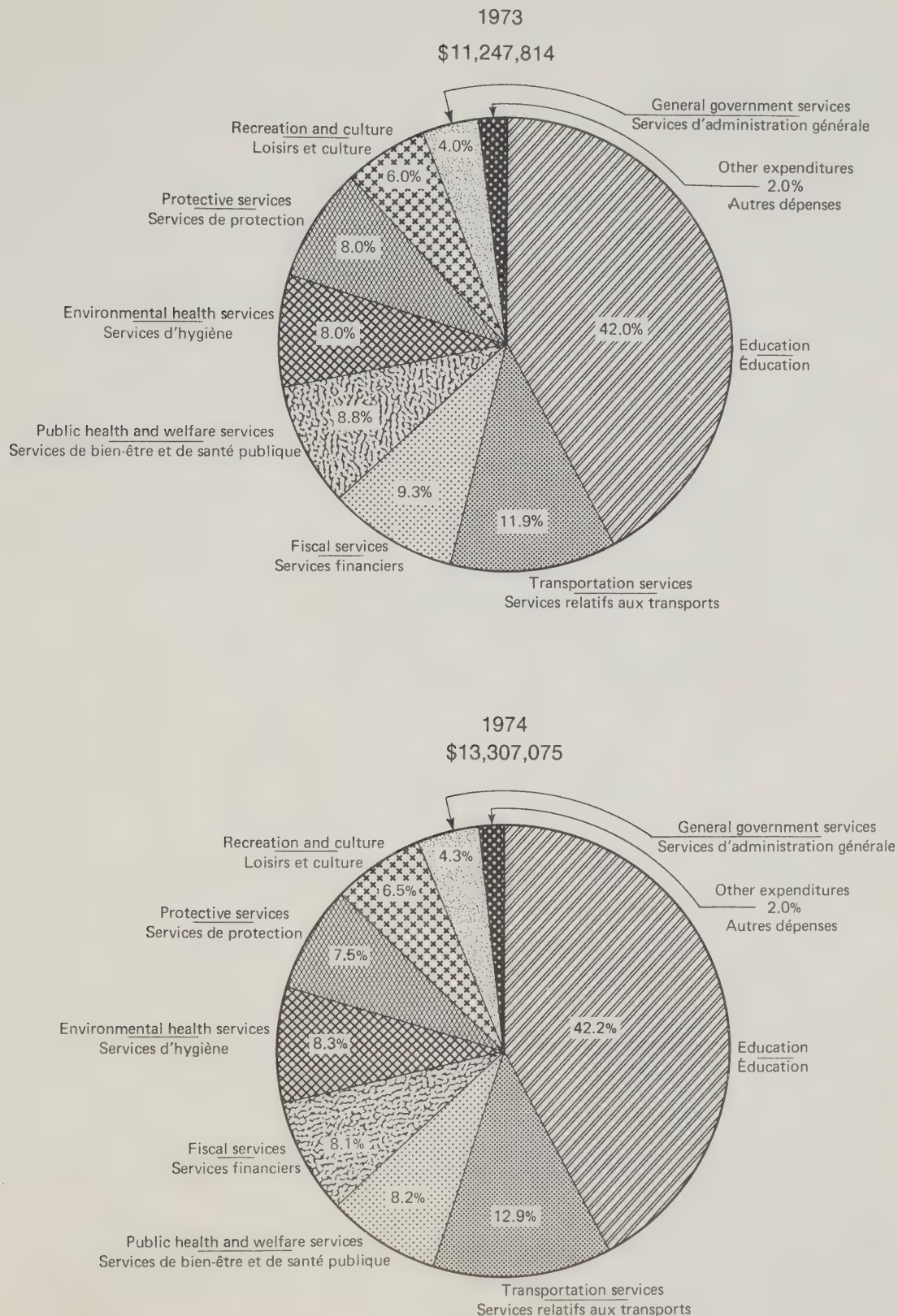
Années financières terminées le 31 décembre

Function — Fonction	1973		1974		Percentage change 1973-1974 Taux de variation
	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	
General government services — Services de l'administration générale	455.8	4.0	574.6	4.3	+ 26.1
Protection of persons and property — Protection de la personne et de la propriété	902.3	8.0	1,002.2	7.5	+ 11.1
Transportation services — Services relatifs aux transports	1,345.8	12.0	1,717.8	12.9	+ 27.6
Environmental health services — Services d'hygiène	902.5	8.0	1,103.2	8.3	+ 22.2
Public health and welfare services — Services de bien-être et de santé publique	990.2	8.8	1,089.5	8.2	+ 10.0
Recreation and culture — Loisirs et culture	670.9	6.0	858.8	6.5	+ 28.0
Education — Éducation	4,725.6	42.0	5,615.6	42.2	+ 18.8
Fiscal services — Services financiers	1,034.4	9.2	1,084.7	8.1	+ 4.9
Other expenditures — Autres dépenses	220.3	2.0	260.7	2.0	+ 18.3
General expenditure — Dépenses générales	11,247.8	100.0	13,307.1	100.0	+ 18.3

Revenue all Canada, 1973-1974
Recettes, ensemble du Canada, 1973-1974



Expenditure all Canada, 1973-1974
Dépenses, ensemble du Canada, 1973-1974



SECTION A

TABLE 1. General Revenue, by Province, 1974

No.	Source	Nfld.(1) T.-N.(1)	P.E.I. I.-P.-É.	N.S. N.-É.	N.B.	Qué.	Ont.	Man.
						\$'000		
1	Revenue from own sources	28,552	5,929	155,260	36,608	1,567,021	2,583,964	321,858
2	Taxes	19,173	3,261	113,730	22,988	1,137,480	2,022,551	232,001
3	Real property	12,865	3,040	90,750	22,977	960,721	1,722,520	206,191
4	Special assessments	485	78	3,274	11	76,069	45,547	8,034
5	Personal property .....	...	...	9,661	...	...	...	646
6	Corporations and business	4,123	142	7,719	...	75,517	244,917	15,234
7	Other	1,700	1	2,326	...	25,173(2)	9,567	1,896
8	Grants-in-lieu of taxes	1,302	—	13,020	...	56,927	83,152	27,503
9	Federal government	292	—	4,516	...	18,844	32,743	5,935
10	Federal government enterprises	195	—	3,303	...	3,727	4,106	1,045
11	Provincial governments	224	—	766	...	14,109	10,867	12,767
12	Provincial government enterprises	104	—	4,430	...	4,514	25,411	4,208
13	Local government enterprises	—	—	—	...	4,896	10,025	—
14	Non-government organizations	487	—	5	...	10,837	—	3,548
15	Sales of goods and services	4,441	1,843	17,467	9,570	246,608	292,672	33,903
16	Water	2,771	816	6,996	6,463	163,913	128,104	15,331
17	Other	1,670	1,027	10,471	3,107	82,695	164,568	18,572
18	Rentals	226	104	1,113	814	9,028	12,982	1,276
19	Concessions and franchises	5	7	72	—	—	6,801	265
20	Licences and permits	293	54	776	616	10,053	24,614	3,557
21	Remittances from own enterprises	—	279	20	—	3,456	—	—
22	Interest	88	7	2,561	680	19,970	60,319	12,835
23	Interest and penalties on taxes	23	26	2,013	110	16,490	14,300	2,189
24	Fines	17	259	908	402	16,246	9,098	2,326
25	Miscellaneous	2,984	89	3,580	1,428	50,763	57,475	6,003
26	Transfers	26,423	27,586	194,178	47,818	1,639,123	2,455,902	234,426
27	General purpose	3,503	857	16,267	31,184(4)	268,338	278,958	10,496
28	Provincial governments	3,503	857	16,267	31,184	268,338	278,958	10,496
29	Specific purpose(3)	22,920	26,729	177,911	16,634	1,370,785	2,176,944	223,930
30	Federal government	7,270	558	6,497	7,796	22,970	33,477	2,828
31	Provincial governments	15,650	26,171	171,414	8,838	1,347,815	2,143,467	221,102
32	General revenue	54,975	33,515	349,438	84,426	3,206,144	5,039,866	556,284

(1) Preliminary data. See text, page 6.

(2) Includes 11,516 amusement (Quebec).

(3) See Table 8, page 34 for analysis.

(4) Includes tax concessions and reorganization grants of 309.

TABLEAU 1. Recettes générales, par province, 1974

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Source	N°
\$'000								
255,563	559,873	812,979	6,327,607	3,033	6,261	6,336,901	Revenu de sources propres	1
190,919	352,973	631,332	4,726,408	1,302	2,669	4,730,379	Impôts	2
169,190	305,571	583,023	4,076,848	1,267	2,439	4,080,554	Propriété immobilière	3
7,264	16,468	28,502	185,732	35	76	185,843	Évaluations spéciales	4
...	...	...	10,307	...	...	10,307	Propriété personnelle	5
11,774	30,934	19,686	410,046	...	154	410,200	Sociétés et entreprises	6
2,691	—	121	43,475	...	—	43,475	Autres	7
6,132	13,557	11,467	213,060	574	917	214,551	Subventions en remplacement d'impôts	8
1,353	3,831	3,930	71,444	270	395	72,109	Administration publique fédérale	9
364	—	1,313	14,053	—	—	14,053	Entreprises publiques fédérales	10
627	9,400	2,377	51,137	304	522	51,963	Administrations publiques provinciales	11
2,638	—	3,263	44,568	—	—	44,568	Entreprises publiques provinciales	12
860	181	—	15,962	—	—	15,962	Entreprises publiques locales	13
290	145	584	15,896	—	—	15,896	Organismes non-gouvernementaux	14
33,888	126,342	93,164	859,898	826	1,177	861,901	Ventes de biens et services	15
13,412	30,464	36,306	404,576	552	861	405,989	Approvisionnement d'eau	16
20,476	95,878	56,858	455,322	274	316	455,912	Autres	17
1,345	9,883	26,475	63,246	29	127	63,402	Loyers	18
80	4,986	660	12,876	1	165	13,042	Concessions et franchises	19
1,992	8,456	17,295	67,706	137	103	67,946	Licences et permis	20
2,891	17,858	1,997	26,501	—	—	26,501	Remises des propres entreprises	21
7,603	7,251	18,124	129,438	51	58	129,547	Intérêts	22
1,121	2,960	4,058	43,290	58	76	43,424	Intérêts et pénalités au titre des impôts	23
2,836	6,871	3,598	42,561	36	14	42,611	Amendes	24
6,756	8,736	4,809	142,623	19	955	143,597	Divers	25
246,618	596,492	473,556	5,942,122	1,310	6,854	5,950,286	Transferts	26
11,732	38,939	67,158	727,432	628	716	728,776	De nature générale	27
11,732	38,939	67,158	727,432	628	716	728,776	Administrations publiques provinciales	28
234,886	557,553	406,398	5,214,690	682	6,138	5,221,510	À usage précis(3)	29
1,586	8,003	9,802	100,787	34	641	101,462	Administration publique fédérale	30
233,300	549,550	396,596	5,113,903	648	5,497	5,120,048	Administrations publiques provinciales	31
502,181	1,156,365	1,286,535	12,269,729	4,343	13,115	12,287,187	Revenu général	32

(1) Données préliminaires. Voir texte à la page 6.

(2) Taxe sur les spectacles seulement 11,516 (Québec).

(3) Pour l'analyse, voir tableau 8, à la page 34.

(4) Comprend concessions fiscales et subvention de regroupement de 309.

TABLE 2. General Expenditure, by Province, 1974

No.	Function	Nfld. (1) — T.-N. (1)	P.E.I. — I.-P.-É.	N.S. — N.-É.	N.B.	Qué.	Ont.	Man.
		\$'000						
1	General government	5,252	852	17,221	6,290	219,812	178,350	23,993
2	Executive and legislative	860	56	1,390	585	9,183	15,723	2,241
3	Administrative	2,972	669	13,320	5,103	210,629	145,642	17,189
4	Other	1,420	127	2,511	602	—	16,985	4,563
5	Protection of persons and property	2,523	1,298	24,548	18,299	283,098	405,861	40,721
6	Police services	749	876	10,003	9,067	182,528	228,676	20,281
7	Courts of law and correctional services	—	5	4,958	—	4,515	—	34
8	Firefighting services	1,499	411	8,540	8,217	83,827	145,081	14,692
9	Emergency measures	—	—	124	417	—	5,603	141
10	Regulatory services	62	3	514	367	—	21,326	247
11	Other	213	3	409	231	12,228	5,175	5,326
12	Transportation and communications	15,487	1,752	27,550	28,395	484,337	677,355	66,167
13	Common services	816	28	2,437	2,297	—	6,044	2,566
14	Road	14,405	1,724	24,822	25,816	382,083	615,344	62,118
15	Administration	159	—	877	533	41,798	14,371	1,784
16	Engineering	461	—	1,001	349	—	10,165	2,252
17	Roads and streets	10,892	1,423	17,480	19,428	242,541	491,109	43,563
18	Snow and ice removal	1,467	78	1,591	3,190	75,105	26,641	5,433
19	Bridges, subways, tunnels, etc.	3	—	32	1	16,138	3,302	2,183
20	Street lighting	927	205	2,102	1,622	3,396	23,165	3,841
21	Traffic services	135	18	1,455	464	3,105	17,083	2,251
22	Parking	23	—	108	229	—	14,613	229
23	Other	338	—	176	—	—	14,895	582
24	Public transit	—	—	—	256	102,254	18,172	217
25	Other	266	—	291	26	—	37,795	1,266
26	Environment	18,579	1,940	35,989	31,590	299,086	406,448	30,696
27	Water purification and supply	9,607	617	12,623	19,705	119,429	141,122	15,064
28	Sewage collection and disposal	6,574	942	18,452	9,395	131,223	199,588	7,675
29	Garbage and waste collection and disposal	2,346	269	4,762	2,490	45,819	61,427	7,690
30	Other	52	112	152	—	2,615	4,311	267
31	Health	24	6	38,470	16	3,155	264,468	40,060
32	Preventive services	14	6	367	16	3,069	69,675	3,405
33	Medical care	—	—	22	—	—	—	46
34	Hospital care	—	—	38,035	—	86	187,940	36,609
35	Other	10	—	46	—	—	6,853	—

(1) Preliminary data. See text, page 6.

TABLEAU 2. Dépenses générales, par province, 1974

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	N°
\$'000								
24,178	40,898	54,292	571,138	530	2,875	574,543	Administration publique générale	1
1,837	3,518	3,481	38,874	55	75	39,004	Exécutif et législatif	2
20,243	34,450	41,671	491,888	413	2,673	494,974	Administration	3
2,098	2,930	9,140	40,376	62	127	40,565	Autres	4
29,958	82,287	112,361	1,000,954	695	579	1,002,228	Protection des personnes et des biens	5
16,323	42,379	49,323	560,205	—	19	560,224	Police	6
257	262	4,180	14,211	72	60	14,343	Tribunaux et services de correction	7
11,209	33,980	45,774	353,230	524	372	354,126	Lutte contre les incendies	8
1,164	1,241	3,320	12,010	—	33	12,043	Mesures d'urgence	9
753	2,811	7,242	33,325	59	65	33,449	Services réglementaires	10
252	1,614	2,522	27,973	40	30	28,043	Autres	11
82,245	219,638	112,737	1,715,663	852	1,313	1,717,828	Transports et communications	12
7,300	5,623	10,100	37,211	233	193	37,637	Services communs	13
74,507	212,000	99,587	1,512,406	619	1,098	1,514,123	Route	14
9,241	4,277	3,447	76,487	22	—	76,509	Administration	15
1,889	1,391	1,872	19,380	—	—	19,380	Génie civil	16
51,176	169,623	77,216	1,124,451	362	884	1,125,697	Chemins et rues	17
4,351	9,433	2,080	129,369	106	108	129,583	Enlèvement de la neige et de la glace	18
3,316	14,746	1,906	41,627	16	—	41,643	Ponts, passages sous-terrains, tunnels, etc.	19
3,053	5,699	6,895	50,905	71	62	51,038	Éclairage des rues	20
1,027	5,448	4,432	35,418	36	34	35,488	Services relatifs à la circulation	21
431	541	1,270	17,444	—	10	17,454	Stationnement	22
23	842	469	17,325	6	—	17,331	Autres	23
—	—	907	121,806	—	—	121,806	Transport du public	24
438	2,015	2,143	44,240	—	22	44,262	Autres	25
31,889	112,359	130,862	1,099,438	1,878	1,867	1,103,183	Environnement	26
16,037	54,716	41,379	430,299	856	1,396	432,551	Purification et distribution de l'eau	27
9,344	37,964	68,119	489,276	616	217	490,109	Collecte et évacuation des eaux d'égout	28
6,459	17,658	20,177	169,097	406	248	169,751	Collecte et enlèvement des ordures et déchets	29
49	2,021	1,187	10,766	—	6	10,772	Autres	30
65,425	161,638	16,660	589,922	38	30	589,990	Santé	31
2,374	3,820	8,980	91,726	38	30	91,794	Services de prévention	32
31	—	1,097	1,196	—	—	1,196	Soins médicaux	33
63,017	157,248	6,511	489,446	—	—	489,446	Soins hospitaliers	34
3	570	72	7,554	—	—	7,554	Autres	35

(1) Données préliminaires. Voir texte à la page 6.

TABLE 2. General Expenditure, by Province, 1974 - Concluded

No.	Function	Nfld. (1) - T.-N. (1)	P.E.I. - Î.-P.-É.	N.S. - N.-É.	N.-B.	Qué.	Ont.	Man.
						\$'000		
36	Social welfare	-	23	27,040	-	13,796	366,052	5,259
37	Administration	-	-	2,094	-	13,796	10,200	1,316
38	Assistance	-	-	11,185	-	-	134,848	3,486
39	Services	-	-	12,695	-	-	216,600	373
40	Other	-	23	1,066	-	-	4,404	84
41	Housing - General assistance	2,322	201	2,066	5,429	34,670	53,937	7,526
42	Environmental planning and zoning	-	6	732	487	8,774	24,626	1,837
43	Community development	2,274	195	1,211	4,346	20,610	23,847	5,595
44	Housing - Other	48	-	123	596	5,286	5,464	94
45	Natural resources	-	-	55	55	-	52,234	1,441
46	Agriculture, trade and industry, and tourism	-	-	4,070	601	3,175	8,722	421
47	Agriculture	-	-	-	-	-	10	-
48	Trade and industry	-	-	3,891	287	2,803	8,712	349
49	Regional development commissions	-	-	31	-	135	11	106
50	Industrial parks and commissions	-	-	3,860	287	2,668	8,701	243
51	Tourism	-	-	179	314	372	-	72
52	Recreation and culture	5,602	785	10,252	9,771	166,819	353,272	37,853
53	Recreational facilities	5,158	745	6,794	7,911	100,694	249,919	30,692
54	Cultural facilities	440	26	3,118	1,696	40,136	97,359	5,898
55	Other	4	14	340	164	25,989	5,994	1,263
56	Education - Primary and secondary	2,370	24,012	182,359	-	1,636,029	2,169,451	263,936
57	Fiscal services	7,520	2,477	24,527	8,934	323,088	410,297	50,398
58	Debt charges	5,985	2,306	18,173	8,335	316,798	262,018	35,569
59	Interest on short-term borrowing	896	85	3,319	1,117	15,054	11,688	1,155
60	Interest on long-term borrowing	4,729	2,115	14,391	7,046	272,152	250,255	25,468
61	Other	360	106	463	172	29,592	75	8,946
62	Transfers to reserves and allowances	517	171	5,423	599	6,290	92,731	8,350
63	Transfers to own enterprises	1,018	-	931	-	-	55,548	6,479
64	Other services	130	-	813	639	740	21,358	-
65	General expenditure	59,809	33,346	394,960	110,019	3,467,805	5,367,805	568,471

(1) Preliminary data. See text, page 6.

TABLEAU 2. Dépenses générales, par province, 1974 - fin

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	N°
\$'000								
4,241	16,899	66,212	499,522	—	—	499,522	Bien-être social	36
146	2,596	5,977	36,125	—	—	36,125	Administration	37
2,525	7,972	53,887	213,903	—	—	213,903	Assistance	38
1,105	5,023	3,949	239,745	—	—	239,745	Services	39
465	1,308	2,399	9,749	—	—	9,749	Autres	40
2,542	7,280	20,549	136,522	44	1,489	138,055	Logement - Aide générale	41
499	3,609	7,856	48,426	6	8	48,440	Urbanisme et zonage	42
2,043	3,002	12,661	75,784	38	1,481	77,303	Mise en valeur du territoire	43
—	669	32	12,312	—	—	12,312	Logements - Autres	44
—	2,295	6,078	62,158	—	955	63,113	Ressources naturelles	45
1,412	4,121	1,017	23,539	26	—	23,565	Agriculture, commerce et industrie et tourisme	46
1,101	505	302	1,918	—	—	1,918	Agriculture	47
183	3,595	350	20,170	26	—	20,196	Commerce et industrie	48
—	62	79	424	—	—	424	Commissions d'expansion régionale	49
183	3,533	271	19,746	26	—	19,772	Parcs et commissions industrielles	50
128	21	365	1,451	—	—	1,451	Tourisme	51
23,483	120,296	129,592	857,725	269	818	858,812	Loisirs et culture	52
16,109	108,409	107,531	633,962	265	759	634,986	Installations récréatives	53
7,055	10,774	18,616	185,118	4	42	185,164	Installations culturelles	54
319	1,113	3,445	38,645	—	17	38,662	Autres	55
220,816	450,771	661,435	5,611,179	—	4,395	5,615,574	Éducation - Élémentaire et secondaire	56
28,990	92,641	135,037	1,083,909	222	590	1,084,721	Services financiers	57
18,339	66,699	97,626	831,848	161	549	832,558	Service de la dette	58
4,913	3,325	9,437	50,989	—	87	51,076	Intérêts sur emprunts à court terme	59
13,328	61,082	86,984	737,550	155	389	738,094	Intérêts sur emprunts à long terme	60
98	2,292	1,205	43,309	6	73	43,388	Autres	61
9,342	18,443	37,202	179,068	61	41	179,170	Transferts aux réserves et provisions	62
1,309	7,499	209	72,993	—	—	72,993	Transferts aux entreprises propres	63
91	1,336	10,802	35,909	28	4	35,941	Autres services	64
515,270	1,312,459	1,457,634	13,287,578	4,582	14,915	13,307,075	Dépenses générales	65

(1) Données préliminaires. Voir texte à la page 6.

TABLE 3. Capital Expenditures for Fixed Assets, by Province, 1974

No.	Function	Nfld. (1) — T.-N. (1)	P.E.I. — I.-P.-É.	N.S. — N.-É.	N.-B.	Qué.	Ont.	Man.
						\$' 000		
1	General government	125	136	3,413	449	14,654	21,184	197
2	Protection of persons and property	473	82	3,314	1,031	13,312	24,247	435
3	Transportation and communications	7,428	515	14,006	13,674	266,498	305,133	25,601
4	Environment	14,195	614	23,926	22,330	200,768	178,711	5,488
5	Health	—	—	6,312	—	—	10,062	2,472
6	Social welfare	—	—	1,520	—	—	10,442	79
7	Recreation and culture	2,153	30	1,883	3,479	51,151	120,316	16,149
8	Education	—	1,073	19,929	—	82,599	183,726	33,068
9	Housing	1,619	80	441	3,813	17,693	22,911	4,280
10	Natural resources	—	—	—	—	—	40,201	—
11	Agriculture	—	—	3,658	6	—	4,157	193
12	Other	—	—	376	490	—	1,775	—
13	Total	25,993	2,530	78,778	45,272	646,675	922,865	87,962

(1) Preliminary data. See text, page 6.

TABLE 4. Percentage Distribution of General Revenue, by Province, 1974

[illegible]

TABLEAU 3. Dépenses en immobilisations, par province, 1974

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	No
\$'000								
6,000	2,413	5,607	54,178	7	1,870	56,055	Administration publique générale	1
4,903	7,810	10,515	66,122	70	135	66,327	Protection des personnes et des biens	2
25,165	117,535	54,865	830,420	117	649	831,186	Transports et communications	3
15,399	69,442	82,555	613,428	899	701	615,028	Environnement	4
4,658	10,468	5,953	39,925	—	—	39,925	Santé	5
410	30	1,394	13,875	—	—	13,875	Bien-être social	6
8,148	53,927	58,436	315,672	27	148	315,847	Loisirs et culture	7
20,045	16,423	91,119	447,982	—	2,045	450,027	Éducation	8
1,455	2,050	8,381	62,723	—	988	63,711	Logement	9
—	3	12,618	52,822	—	955	53,777	Ressources naturelles	10
121	3,413	61	11,609	—	—	11,609	Agriculture	11
—	928	6,496	10,065	28	—	10,093	Autres	12
86,304	284,442	338,000	2,518,821	1,148	7,491	2,527,460	Total	13

(1) Données préliminaires. Voir texte à la page 6.

TABLEAU 4. Répartition proportionnelle (%) des recettes générales, par province, 1974

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Source	No
50.9	48.4	63.2	51.6	69.8	47.7	51.6	Revenu de sources propres	1
37.9	30.5	49.0	38.5	30.0	20.3	38.5	Impôts	2
33.7	26.4	45.3	33.2	29.2	18.6	33.2	Propriété immobilière	3
1.4	1.4	2.2	1.5	0.8	0.6	1.5	Évaluations spéciales	4
...	...	...	0.1	...	...	0.1	Propriété personnelle	5
2.3	2.7	1.5	3.3	...	1.1	3.3	Sociétés et entreprises	6
0.5	—	—	0.4	...	—	0.4	Autres	7
1.3	1.2	0.9	1.7	13.2	7.0	1.7	Subventions en remplacement d'impôts	8
0.3	0.4	0.3	0.6	6.2	3.0	0.6	Administration publique fédérale	9
0.1	—	0.1	0.1	—	—	0.1	Entreprises publiques fédérales	10
0.1	0.8	0.2	0.4	7.0	4.0	0.4	Administration publiques provinciales	11
0.5	—	0.3	0.4	—	—	0.4	Entreprises publiques provinciales	12
0.2	—	—	0.1	—	—	0.1	Entreprises publiques locales	13
0.1	—	—	0.1	—	—	0.1	Organismes non-gouvernementaux	14
6.8	10.9	7.2	7.0	19.0	9.0	7.0	Ventes de biens et services	15
2.7	2.6	2.8	3.3	12.7	6.6	3.3	Approvisionnement d'eau	16
4.1	8.3	4.4	3.7	6.3	2.4	3.7	Autres	17
0.3	0.9	2.1	0.5	0.7	1.0	0.5	Loyers	18
—	0.4	0.1	0.1	—	1.2	0.1	Concessions et franchises	19
0.4	0.7	1.3	0.6	3.2	0.8	0.6	Licences et permis	20
0.6	1.5	0.2	0.2	—	—	0.2	Remises des propres entreprises	21
1.5	0.6	1.4	1.1	1.2	0.4	1.1	Intérêts	22
0.2	0.3	0.3	0.4	1.3	0.6	0.4	Intérêts et pénalités au titre des impôts	23
0.6	0.6	0.3	0.3	0.8	0.1	0.3	Amendes	24
1.3	0.8	0.4	1.2	0.4	7.3	1.2	Divers	25
49.1	51.6	36.8	48.4	30.2	52.3	48.4	Transferts	26
2.3	3.4	5.2	5.9	14.5	5.5	5.9	De nature générale	27
2.3	3.4	5.2	5.9	14.5	5.5	5.9	Administrations publiques provinciales	28
46.8	48.2	31.6	42.5	15.7	46.8	42.5	À usage précis	29
0.3	0.7	0.8	0.8	0.8	4.9	0.8	Administration publique fédérale	30
46.5	47.5	30.8	41.7	14.9	41.9	41.7	Administrations publiques provinciales	31
100.0	100.0	100.0	100.0	100.0	100.0	100.0	Revenu général	32

TABLE 5. Percentage Distribution of General Expenditure, by Province, 1974

TABLEAU 5. Répartition proportionnelle (%) des dépenses générales, par province, 1974

Function - Fonction	Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué.	Ont.	Man.
General government - Administration publique générale	8.8	2.6	4.4	5.7	6.3	3.3	4.2
Protection of persons and property - Protection des personnes et des biens	4.2	3.9	6.2	16.6	8.2	7.6	7.2
Transportation and communications - Transports et communications	25.9	5.2	7.0	25.8	14.0	12.6	11.6
Environment - Environnement	31.1	5.8	9.1	28.7	8.6	7.6	5.4
Health - Santé	—	—	9.7	—	0.1	4.9	7.0
Social welfare - Bien-être social	—	0.1	6.9	—	0.4	6.8	0.9
Housing - General assistance - Logement - Aide générale	3.9	0.6	0.5	4.9	1.0	1.0	1.3
Natural resources - Ressources naturelles	—	—	—	0.1	—	1.0	0.3
Agriculture, trade and industry, and tourism - Agriculture, commerce et industrie, et tourisme	—	—	1.0	0.6	0.1	0.2	0.1
Recreation and culture - Loisirs et culture	9.4	2.4	2.6	8.9	4.8	6.6	6.7
Education - Éducation	3.9	72.0	46.2	—	47.2	40.4	46.4
Fiscal services - Services financiers	12.6	7.4	6.2	8.1	9.3	7.6	8.9
Other services - Autres services	0.2	—	0.2	0.6	—	0.4	—
General expenditure - Dépenses générales	100.0	100.0	100.0	100.0	100.0	100.0	100.0
	Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total
General government - Administration publique générale	4.7	3.1	3.7	4.3	11.5	19.3	4.3
Protection of persons and property - Protection des personnes et des biens	5.8	6.3	7.7	7.5	15.2	3.9	7.5
Transportation and communications - Transports et communications	16.0	16.7	7.7	12.9	18.6	8.8	12.9
Environment - Environnement	6.2	8.6	9.0	8.3	41.0	12.5	8.3
Health - Santé	12.7	12.3	1.1	4.4	0.8	0.2	4.4
Social welfare - Bien-être social	0.8	1.3	4.5	3.8	—	—	3.8
Housing - General assistance - Logement - Aide générale	0.5	0.5	1.4	1.0	1.0	10.0	1.0
Natural resources - Ressources naturelles	—	0.2	0.4	0.5	—	6.4	0.5
Agriculture, trade and industry, and tourism - Agriculture, commerce et industrie, et tourisme	0.3	0.3	0.1	0.2	0.6	—	0.2
Recreation and culture - Loisirs et culture	4.6	9.2	8.9	6.5	5.9	5.5	6.5
Education - Éducation	42.8	34.3	45.4	42.2	—	29.5	42.2
Fiscal services - Services financiers	5.6	7.1	9.3	8.1	4.8	3.9	8.1
Other services - Autres services	—	0.1	0.8	0.3	0.6	—	0.3
General expenditure - Dépenses générales	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 6. Per Capita Ratios of General Revenue by Type and by Province, 1974

TABLEAU 6. Recettes générales par habitant, par type, et par province, 1974

	Taxes — Impôts	Transfers — Transferts	Others — Autres	Total
Newfoundland(1) - Terre-Neuve(1)	\$'000			
Population 542,000 per capita in - Population 542,000 par habitant en ...	19,173	26,423	9,379	54,975
	35	49	17	101
Prince Edward Island - Île-du-Prince-Édouard	\$'000			
Population 117,000 per capita in - Population 117,000 par habitant en ...	3,261	27,586	2,668	33,515
	28	236	23	287
Nova Scotia - Nouvelle-Écosse	\$'000			
Population 813,000 per capita in - Population 813,000 par habitant en ...	113,730	194,178	41,530	349,438
	140	239	51	430
New Brunswick - Nouveau-Brunswick	\$'000			
Population 662,000 per capita in - Population 662,000 par habitant en ...	22,988	47,818	13,620	84,426
	35	72	21	128
Québec	\$'000			
Population 6,134,000 per capita in - Population 6,134,000 par habitant en ...	1,137,480	1,639,123	429,541	3,206,144
	186	267	70	523
Ontario	\$'000			
Population 8,094,000 per capita in - Population 8,094,000 par habitant en ...	2,022,551	2,455,902	831,413	5,309,866
	250	303	103	656
Manitoba	\$'000			
Population 1,011,000 per capita in - Population 1,011,000 par habitant en ...	232,001	234,426	89,857	556,284
	229	232	89	550
Saskatchewan	\$'000			
Population 907,000 per capita in - Population 907,000 par habitant en ...	190,919	246,618	64,644	502,181
	211	272	71	554
Alberta	\$'000			
Population 1,714,000 per capita in - Population 1,714,000 par habitant en ...	352,973	596,492	206,900	1,156,365
	206	348	121	675
British Columbia - Colombie-Britannique	\$'000			
Population 2,395,000 per capita in - Population 2,395,000 par habitant en ...	631,332	473,556	181,647	1,286,535
	263	198	76	537
Yukon Territory - Territoire du Yukon	\$'000			
Population 19,000 per capita in - Population 19,000 par habitant en ...	1,302	1,310	1,731	4,343
	69	69	91	229
Northwest Territories - Territoires du Nord-Ouest	\$'000			
Population 38,000 per capita in - Population 38,000 par habitant en ...	2,669	6,854	3,592	13,115
	70	180	95	345

(1) See text, page 6. - Voir texte à la page 6.

TABLE 7. Per Capita Ratios of General Expenditure by Function and by Province, 1974

TABEAU 7. Dépenses générales par habitant, par fonction et par province, 1974

	General government — Administration publique générale	Protection of persons and property — Protection des personnes et des biens	Transportation and communications — Transports et communi- cations	Environ- ment — Environ- nement	Health — Santé	Social welfare — Bien- être social
Newfoundland(1) — Terre-Neuve(1) \$'000	5,252	2,523	15,487	18,579	24	—
Population 542,000 per capita in — Population 542,000 par habitant en ... \$	10	5	29	34	--	--
Prince Edward Island — Île-du-Prince-Édouard \$'000	852	1,298	1,752	1,940	6	23
Population 117,000 per capita in — Population 117,000 par habitant en ... \$	7	11	15	17	--	--
Nova Scotia — Nouvelle-Écosse \$'000	17,221	24,548	27,550	35,989	38,470	27,040
Population 813,000 per capita in — Population 813,000 par habitant en ... \$	21	30	34	44	47	33
New Brunswick — Nouveau-Brunswick \$'000	6,290	18,299	28,395	31,590	16	—
Population 662,000 per capita in — Population 662,000 par habitant en ... \$	9	28	43	48	--	--
Québec \$'000	219,812	283,098	484,337	299,086	3,155	13,796
Population 6,134,000 per capita in — Population 6,134,000 par habitant en ... \$	36	46	79	49	--	2
Ontario \$'000	178,350	405,861	677,355	406,448	264,468	366,052
Population 8,094,000 per capita in — Population 8,094,000 par habitant en ... \$	22	50	84	50	33	45
Manitoba \$'000	23,993	40,721	66,167	30,696	40,060	5,259
Population 1,011,000 per capita in — Population 1,011,000 par habitant en ... \$	24	40	66	30	40	5
Saskatchewan \$'000	24,178	29,958	82,245	31,889	65,425	4,241
Population 907,000 per capita in — Population 907,000 par habitant en ... \$	27	33	91	35	72	5
Alberta \$'000	40,898	82,287	219,638	112,359	161,638	16,899
Population 1,714,000 per capita in — Population 1,714,000 par habitant en ... \$	24	48	128	66	94	10
British Columbia — Colombie-Britannique \$'000	54,292	112,361	112,737	130,862	16,660	66,212
Population 2,395,000 per capita in — Population 2,395,000 par habitant en ... \$	23	47	47	55	7	28
Yukon Territory — Territoire du Yukon \$'000	530	695	852	1,878	38	—
Population 19,000 per capita in — Population 19,000 par habitant en \$	28	36	45	99	2	—
Northwest Territories — Territoires du Nord-Ouest \$'000	2,875	579	1,313	1,867	30	—
Population 38,000 per capita in — Population 38,000 par habitant en \$	76	15	35	49	1	—
	Recreation and culture — Loisirs et culture	Éducation	Fiscal services — Services financiers	Other — Autres	Total	
Newfoundland(1) — Terre-Neuve(1) \$'000	5,602	2,370	7,520	2,452	59,809	
Population 542,000 per capita in — Population 542,000 par habitant en ... \$	10	4	14	4	110	
Prince Edward Island — Île-du-Prince-Édouard \$'000	785	24,012	2,477	201	33,346	
Population 117,000 per capita in — Population 117,000 par habitant en ... \$	7	205	21	2	285	
Nova Scotia — Nouvelle-Écosse \$'000	10,252	182,359	24,527	7,004	394,960	
Population 813,000 per capita in — Population 813,000 par habitant en ... \$	13	224	30	9	485	
New Brunswick — Nouveau-Brunswick \$'000	9,771	—	8,934	6,724	110,019	
Population 662,000 per capita in — Population 662,000 par habitant en ... \$	15	—	13	10	166	
Québec \$'000	166,819	1,636,029	323,088	38,585	3,467,805	
Population 6,134,000 per capita in — Population 6,134,000 par habitant en ... \$	27	267	53	6	565	
Ontario \$'000	353,272	2,169,451	410,297	136,251	5,367,805	
Population 8,094,000 per capita in — Population 8,094,000 par habitant en ... \$	43	268	51	17	663	
Manitoba \$'000	37,853	263,936	50,398	9,388	568,471	
Population 1,011,000 per capita in — Population 1,011,000 par habitant en ... \$	37	261	50	9	562	
Saskatchewan \$'000	23,483	220,816	28,990	4,045	515,270	
Population 907,000 per capita in — Population 907,000 par habitant en ... \$	26	243	32	4	568	
Alberta \$'000	120,296	450,771	92,641	15,032	1,312,459	
Population 1,714,000 per capita in — Population 1,714,000 par habitant en ... \$	70	263	54	9	766	
British Columbia — Colombie-Britannique \$'000	129,592	661,435	135,037	38,446	1,457,634	
Population 2,395,000 per capita in — Population 2,395,000 par habitant en ... \$	54	276	56	16	609	
Yukon Territory — Territoire du Yukon \$'000	269	—	222	98	4,582	
Population 19,000 per capita in — Population 19,000 par habitant en \$	14	—	12	5	241	
Northwest Territories — Territoires du Nord-Ouest \$'000	818	4,395	590	2,448	14,915	
Population 38,000 per capita in — Population 38,000 par habitant en \$	21	116	15	64	392	

(1) See text, page 6. — Voir texte à la page 6.

TABLE 8. Specific Purpose Transfers from Governments, Functionalized by Province, 1974

No.	Function	Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué.	Ont.	Man.
		\$'000						
	Federal:							
1	General government	—	—	13	93	24	1,305	—
2	Protection of persons and property	—	—	197	—	—	—	—
3	Transportation and communications	—	30	57	817	—	1,139	464
4	Environment	4,749	297	3,617	2,826	6,478	17,409	591
5	Housing - General assistance	1,440	115	1,656	2,480	10,696	9,386	938
6	Natural resources	—	—	—	—	—	22	—
7	Agriculture	—	—	—	—	—	1,420	—
8	Recreation and culture	1,081	116	636	487	3,631	2,176	591
9	Other services	—	—	321	1,093	2,141 (1)	620	244
10	Total federal (Table 1, item 30)	7,270	558	6,497	7,796	22,970	33,477	2,828
	Provincial:							
11	General government	—	—	1,799	59	2,025	8,686	1,018
12	Protection of persons and property	155	45	4,244	7	7,564	2,706	3,574
13	Transportation and communications	5,589	269	2,179	4,203	10,753	295,527	5,447
14	Environment	8,139	58	4,307	3,595	12,041	7,098	590
15	Health	—	5	32,283	—	83	213,348	34,534
16	Social welfare	—	—	13,214	—	13,300	205,483	3,203
17	Housing - General assistance	519	—	62	923	249	4,053	917
18	Natural resources	—	—	—	—	—	27,634	—
19	Agriculture	—	—	84	—	—	257	—
20	Recreation and culture	938	5	1,768	—	6,329	22,216	6,453
21	Education	—	24,624	103,000	—	1,254,809	1,319,627	145,830
22	Fiscal services	—	1,139	8,271	—	23,945	35,356	19,536
23	Other services	310	26	203	51	16,717	1,476	—
24	Total provincial (Table 1, item 31)	15,650	26,171	171,414	8,838	1,347,815	2,143,467	221,102
25	Total specific purpose transfers (Table 1, item 29)	22,920	26,729	177,911	16,634	1,370,785	2,176,944	223,930

(1) Includes 596 for education in Alberta and 2,141 for education for Quebec.

TABLE 9. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, by Province, 1974

No.		Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué.	Ont.	Man.
		\$'000						
1	Taxation revenue (Table 1, item 2)	19,173	3,261	113,730	22,988	1,137,480	2,022,551	232,001
2	Tax collections	23,135	3,456	114,351	22,988	1,132,153	2,005,123	213,162
3	Tax collections as a percentage of taxation revenue ... %	120.66	105.98	100.55	100.00	99.53	99.14	91.88
4	Taxes receivable, current and arrears (Table 15, item 3)	4,333	769	16,002	—	175,056	146,228	59,031
5	Taxes receivable as a percentage of taxation revenue ... %	22.60	23.58	14.07	—	15.39	7.23	25.44

TABLE 10. Analysis of Debenture Debt Charges, by Purpose and by Province, 1974

No.		Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué.	Ont.	Man.
		\$'000						
	General:							
1	Interest	3,692	801	9,292	7,046	178,444	133,156	14,508
2	Serial principal	3,064	311	7,372	6,109	150,483	123,607	12,387
3	Sinking fund requirements	—	215	558	—	—	(1)	8,817
4	Total general	6,756	1,327	17,222	13,155	328,927	256,763	35,712
	Schools:							
5	Interest .....	...	1,257	4,654	...	93,708	117,089	10,959
6	Serial principal .....	...	795	6,249	...	81,776	83,696	8,577
7	Sinking fund requirements .....	...	99	—	...	—	(1)	(1)
8	Total schools .....	...	2,151	10,903	—	175,484	200,785	19,536
9	Total general and schools	6,756	3,478	28,125	13,155	504,411	457,548	55,248
	Utilities:							
10	Interest	—	7	243	293	916	20,062	4,129
11	Serial principal	—	22	215	292	771	17,711	2,981
12	Sinking fund requirements	—	—	35	—	—	(1)	(1)
13	Total utilities	—	29	493	585	1,687	37,773	7,110
14	Total	6,756	3,507	28,618	13,740	506,098	495,321	62,358

(1) Sinking fund requirements included with serial principal, general and schools for Ontario and Saskatchewan, with serial principal, schools for Manitoba and in utilities with serial principal for Ontario, Manitoba and British Columbia.

TABLEAU 8. Transferts à usage précis des administrations publiques, par fonction et par province, 1974

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel \$'000	Yukon	N.W.T. — T. N.-O.	Total	Fonction	N°
52	975	2	2,464	—	—	2,464	Fédérale:	
—	389	19	605	—	—	605	Administration publique générale	1
220	648	411	3,786	—	—	3,786	Protection des personnes et des biens	2
335	2,485	4,864	43,651	—	48	43,699	Transports et communications	3
399	1,651	2,211	30,972	17	43	31,032	Environnement	4
—	—	—	22	—	502	524	Logement - Aide générale	5
—	—	—	1,420	—	—	1,420	Ressources naturelles	6
566	1,246	2,264	12,794	17	43	12,854	Agriculture	7
14	609(1)	31	5,073	—	5	5,078	Loisirs et culture	8
							Autres services	9
1,586	8,003	9,802	100,787	34	641	101,462	Total, administration fédérale (poste 30, tableau 1)	10
5,032	922	6,909	26,450	4	79	26,533	Provinciale:	
8,365	1,254	3,316	31,230	3	27	31,260	Administration publique générale	11
23,365	42,039	2,216	391,587	78	254	391,919	Protection des personnes et des biens	12
5,153	4,077	4,197	49,255	503	724	50,482	Transports et communications	13
58,923	140,160	11,432	490,768	17	1	490,786	Environnement	14
1,813	14,550	39,859	291,422	—	—	291,422	Santé	15
464	1,688	3,050	11,925	—	49	11,974	Bien-être social	16
—	—	—	27,634	—	502	28,136	Logement - Aide générale	17
71	302	8	722	—	29	751	Ressources naturelles	18
5,665	9,617	13,332	66,323	28	139	66,490	Agriculture	19
124,449	334,801	296,472	3,603,612	—	3,692	3,607,304	Loisirs et culture	20
—	—	14,561	102,808	—	—	102,808	Éducation	21
—	140	1,244	20,167	15	1	20,183	Services financiers	22
233,300	549,550	396,596	5,113,903	648	5,497	5,120,048	Autres services	23
234,886	557,553	406,398	5,214,690	682	6,138	5,221,510	Total, administration provinciale (poste 31, tableau 1)	24
							Total, transferts à usage précis (poste 29, tableau 1)	25

(1) Comprend 596 pour éducation en Alberta et 2,141 pour éducation au Québec.

TABLEAU 9. Recettes fiscales, recouvrements d'impôts et impôts à recevoir, par province, 1974

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel \$'000	Yukon	N.W.T. — T. N.-O.	Total		N°
190,919	352,973	631,332	4,726,408	1,302	2,669	4,730,379	Recettes fiscales (poste 2, tableau 1)	1
180,802	337,103	635,868	4,668,141	1,507	2,596	4,672,244	Recouvrements d'impôts	2
94,70	95,50	100,72	98,77	115,75	97,26	98,77	% Proportion des impôts recouverts par rapport aux recettes fiscales	3
21,466	44,554	23,407	490,846	124	408	491,378	Impôts dus pour la période courante et arriérés d'impôts (poste 3, tableau 15).	4
11.24	12.62	3.71	10.39	9.52	15.29	10.39	% Proportion des impôts dus par rapport aux recettes fiscales	5

TABLEAU 10. Analyse des frais du service de la dette obligataire non garantie, par fonction et par province, 1974

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel \$'000	Yukon	N.W.T. — T. N.-O.	Total		N°
8,343	37,618	59,952	452,852	155	283	453,290	Frais d'ordre général:	
8,129	33,946	31,723	377,131	97	241	377,469	Intérêts	1
2,382	438	8,586	20,996	—	—	20,996	Capital des séries d'échéances	2
18,854	72,002	100,261	850,979	252	524	851,755	Sommes nécessitées par les fonds d'amortissement	3
							Total, frais d'ordre général	4
4,547	22,975	24,817	280,006	—	73	280,079	Dépenses scolaires:	
5,688	24,990	13,327	225,098	—	101	225,199	Intérêts	5
—	—	20,040	20,139	—	—	20,139	Capital des séries d'échéances	6
10,235	47,965	58,184	525,243	—	174	525,417	Sommes nécessitées par les fonds d'amortissement	7
29,089	119,967	158,445	1,376,222	252	698	1,377,172	Total, dépenses scolaires	8
							Total, frais d'ordre général et dépenses scolaires	9
43	15,275	10	40,978	—	—	40,978	Services publics:	
67	8,608	34	30,701	—	—	30,701	Intérêts	10
33	701	(1)	769	—	—	769	Capital des séries d'échéances	11
143	24,584	44	72,448	—	—	72,448	Sommes nécessitées par les fonds d'amortissement	12
29,232	144,551	158,489	1,448,670	252	698	1,449,620	Total, services d'utilité publique	13
							Total	14

(1) Les sommes nécessitées par les fonds d'amortissement sont comprises dans le capital des séries d'échéances d'ordre général et des écoles en Ontario, et en Saskatchewan et dans le capital des séries d'échéances des écoles au Manitoba et dans le capital des séries d'échéances des services publics en Ontario, au Manitoba et en Colombie-Britannique.

SECTION B

TABLE 11. Economic Classification of General Revenue for the Year Ended December 31, 1974

No.		Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué.	Ont.	Man.
						\$'000		
	<u>Source analysis</u>							
	<u>Economic analysis</u>							
	Taxes:							
1	Real property	12,865	3,040	90,750	22,977	960,721	1,722,520	206,191
2	Special assessments	485	78	3,274	11	76,069	45,547	8,034
3	Personal property .....	...	...	9,661	...	...	...	646
4	Corporations and business	4,123	142	7,719	...	75,517	244,917	15,234
5	Other	1,700	1	2,326	...	25,173	9,567	1,896
	Grants-in-lieu of taxes:							
6	Federal government	292	—	4,516	...	18,844	32,743	5,935
7	Federal government enterprises ...	195	—	3,303	...	3,727	4,106	1,045
8	Provincial governments	224	—	766	...	14,109	10,867	12,767
9	Provincial government enterprises	104	—	4,430	...	4,514	25,411	4,208
10	Local government enterprises	—	—	—	...	4,896	10,025	—
11	Non-government organizations	487	—	5	...	10,837	—	3,548
	Sales of goods and services:							
12	Water	2,771	816	6,996	6,463	40,978	128,104	15,331
13	Other	—	—	—	—	122,935	—	—
14	Other	—	89	1,289	—	21,416	5,284	3,331
	Investment income	504	141	1,247	992	16,458	18,724	939
	Other	1,166	797	7,935	2,115	44,821	140,560	14,302
17	Rentals	226	104	1,113	814	9,028	12,982	1,276
18	Concessions and franchises	5	7	72	—	—	6,801	265
19	Licences and permits	293	54	776	616	10,053	24,614	3,557
20	Remittances from own enterprises ...	—	279	20	—	3,456	—	—
21	Interest	88	7	2,561	474	19,970	30,209	9,163
22	Interest and penalties on taxes	—	—	—	206	—	30,110	3,672
23	Fines	23	26	2,013	110	16,490	14,300	2,189
24	Miscellaneous	17	259	908	402	16,246	9,098	2,326
25	Other	2,984	89	3,580	1,428	50,763	57,475	6,003
	Transfers:							
26	General purpose:							
	Provincial governments	3,503	857	16,267	31,184	268,338	278,958	10,496
27	Specific purpose:							
	Federal government	7,270	558	6,497	7,796	22,970	33,477	2,828
28	Provincial governments	15,650	26,171	171,414	8,838	1,347,815	2,143,467	221,102
29	General revenue	54,975	33,515	349,438	84,426	3,206,144	5,039,866	556,284
	Summary - Economic classification:							
30	Indirect taxes	20,363	3,348	126,818	24,188	1,330,902	2,131,216	255,711
31	Other transfers from persons	17	348	2,197	402	37,662	14,382	5,657
32	Investment income	504	420	1,267	1,198	19,914	48,834	4,611
33	Transfers from federal government	7,562	558	11,013	7,796	41,814	66,220	8,763
34	Transfers from provincial governments	19,377	27,028	188,447	40,022	1,630,262	2,433,292	244,365
35	Other	7,152	1,813	19,696	10,820	145,590	345,922	37,177
36	General revenue	54,975	33,515	349,438	84,426	3,206,144	5,039,866	556,284

TABLE 12. Economic Classification of General Expenditure for the Year Ended December 31, 1974

No.		Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué.	Ont.	Man.
						\$'000		
	<u>Functional classification</u>							
	<u>Economic classification</u>							
1	Social welfare:							
	Social welfare assistance	—	—	11,185	—	—	134,848	3,486
	Fiscal services:							
2	Debt charges							
	Interest on short-term borrowings	896	85	3,319	1,117	15,054	11,688	1,155
3	Interest on long-term borrowings	4,729	2,115	14,391	7,046	272,152	250,255	25,468
4	Other	360	106	463	172	29,592	75	8,946
5	Transfers to reserves and allowances	517	171	5,423	599	6,290	92,731	8,350
6	Transfers to own enterprises	1,018	—	931	—	—	55,548	6,479
7	All other classifications	52,289	30,869	359,248	101,085	3,144,717	4,822,660	514,587
8	General expenditure	59,809	33,346	394,960	110,019	3,467,805	5,367,805	568,471

TABEAU 11. Classement économique des recettes générales pour l'année terminée le 31 décembre 1974

Sask.	Alta. - Alb.	B.C. - C.-B.	Yukon	N.W.T. - T. N.-O.	Total		N ^o
\$'000							
						<u>Analyse par source</u>	<u>Analyse par objet économique</u>
169,190	305,571	583,023	1,267	2,439	4,080,554	Impôts:	
7,264	16,468	28,502	35	76	185,843	Propriété immobilière	Impôts indirects
...	...	...	...	...	10,307	Évaluations spéciales	Impôts indirects
11,774	30,934	19,686	...	154	410,200	Propriété personnelle	Impôts indirects
2,691	-	121	...	...	43,475	Sociétés et entreprises	Impôts indirects
						Autres	Impôts indirects
1,353	3,831	3,930	270	395	72,109	Subventions en remplacement d'impôts:	
364	-	1,313	-	-	14,053	Administration publique fédérale	Transferts de l'administration fédérale
627	9,400	2,377	304	522	51,963	Entreprises publiques fédérales	Impôts indirects
						Administrations publiques provinciales ..	Transferts de l'administration provin- ciale
2,638	-	3,263	-	-	44,568	Entreprises publiques provinciales	Impôts indirects
860	181	-	-	-	15,962	Entreprises publiques locales	Impôts indirects
290	145	584	-	-	15,896	Organismes non-gouvernementaux	Impôts indirects
13,412	30,464	36,306	552	861	283,054	Ventes de biens et services:	
-	-	-	-	-	122,935	Approvisionnement d'eau	Autres
1,150	7,004	7,000	-	9	46,572	Autres	Impôts indirects
2,155	9,650	11,983	59	95	62,947		Transferts versés par les particuliers
17,171	79,224	37,875	215	212	346,393		Revenu de placements
							Autres
1,345	9,883	26,475	29	127	63,402	Loyers	Autres
80	4,986	660	1	165	13,042	Concessions et franchises	Autres
1,992	8,456	17,295	137	103	67,946	Licences et permis	Impôts indirects
2,891	17,858	1,997	-	-	26,501	Remises des propres entreprises	Revenu de placements
5,012	7,251	15,047	51	58	89,891	Intérêts	Impôts indirects
2,591	-	3,077	-	-	39,656		Revenu de placements
1,121	2,960	4,058	58	76	43,424	Intérêts et pénalités au titre des impôts	Impôts indirects
2,836	6,871	3,598	36	14	42,611	Amendes	Transferts versés par les particuliers
6,756	8,736	4,809	19	955	143,597	Divers	Autres
11,732	38,939	67,158	628	716	728,776	Transferts:	
						De nature générale:	
1,586	8,003	9,802	34	641	101,462	Administrations publiques provinciales	Transferts versés par le provincial
233,300	549,550	396,596	648	5,497	5,120,048	A usage précis:	
						Administration publique fédérale	Transferts versés par le fédéral
						Administrations publiques provinciales	Transferts versés par le provincial
502,181	1,156,365	1,286,535	4,343	13,115	12,287,187	Revenu général	
203,196	371,966	672,892	1,548	2,906	5,145,054	Sommaire - Classification économique:	
3,986	13,875	10,598	36	23	89,183	Taxes indirectes	
7,637	27,508	17,057	59	95	129,104	Transferts versés par les particuliers	
2,939	11,834	13,732	304	1,036	173,571	Revenu de placements	
245,659	597,889	466,131	1,580	6,735	5,900,787	Transferts versés par le fédéral	
38,764	133,293	106,125	816	2,320	849,488	Transferts versés par le provincial	
						Autres	
502,181	1,156,365	1,286,535	4,343	13,115	12,287,187	Revenu général	

TABEAU 12. Classement économique des dépenses générales pour l'année terminée le 31 décembre 1974

Sask.	Alta. - Alb.	B.C. - C.-B.	Yukon	N.W.T. - T. N.-O.	Total		N ^o
\$'000							
						<u>Analyse par fonction</u>	<u>Analyse par objet économique</u>
2,525	7,972	53,887	-	-	213,903	Bien-être social:	
						Bien-être social assistance	Transferts aux particuliers
4,913	3,325	9,437	-	87	51,076	Services financiers:	
						Services de la dette	
						Intérêts sur emprunts à court terme ...	Transferts intérêt sur la dette publique
13,328	61,082	86,984	155	389	738,094	Intérêts sur emprunts à long terme	Transferts intérêt sur la dette publique
98	2,292	1,205	6	73	43,388	Autres	Transferts intérêt sur la dette publique
10,634	18,443	37,202	61	41	180,462	Transferts aux réserves et provisions ...	Autres
17	7,499	209	-	-	71,701	Transferts aux entreprises propres	Autres
483,755	1,211,846	1,268,710	4,360	14,325	12,008,451	Toutes autres classifications	Achats de biens et services
515,270	1,312,459	1,457,634	4,582	14,915	13,307,075	Dépenses générales	

TABLE 13. Reconciliation of General Revenue with Revenue on a National Accounts Basis, 1974

No.		Total	System of National Accounts — Système de comptabilité nationale	
			Indirect taxes — Impôts indirects	Other current transfers from persons — Autres transferts courants des particuliers
			\$'000,000	
1	General revenue (as per Table 11)	12,287	5,145	89
	Add:			
2	Transfers from other levels of government (as per System of National Accounts).	5,262	—	—
	Other additions:			
3	Interest on loans and advances	41	—	—
4	Other	88	77	—
5	Total additions	5,391	77	—
6	Redistribution of other revenue	—	—	+ 14
	Deduct:			
7	Proceeds from sales of goods and services	665	—	—
	Other deductions:			
8	Federal and provincial government grants (per financial management concepts).	6,074	—	—
9	Revenue not arising from production	28	—	—
10	Other	155	—	19
11	Total deductions	6,922	—	19
12	Total revenue on a national accounts basis	10,756	5,222	84

(1) Includes 173 from federal government, and 5,901 from provincial governments.

TABLE 14. Reconciliation of General Expenditure with Current Expenditure on a National Accounts Basis, 1974

No.		Total	System of National Accounts — Système de comptabilité nationale	
			Purchases of goods and services — Achats de biens et services	Transfer payments to — Transferts versés aux Persons — Particuliers
			\$'000,000	
1	General expenditure (as per Table 12)	13,307	12,008	1,047 (1)
	Add:			
2	Depreciation (capital consumption allowance as per System of National Accounts).	840	840	—
	Other additions:			
3	Utility debt charges interest (contra-interest on loans revenue).	41	—	41
4	Transfers to other levels of government	63	—	—
5	Other	—	—	—
6	Total additions	944	840	41
	Deduct:			
7	Proceeds from sales of goods and services	665	665	—
	Other deductions:			
8	Capital expenditure per financial management concepts ..	2,527	2,527	—
9	Hospitals	453	453	—
10	Interfund transfers	252	—	—
11	Other	171	170	1
12	Total deductions	4,068	3,815	1
13	Total current expenditure on a national accounts basis.	10,183	9,033	1,087

(1) Includes 833 for interest on the public debt.

(2) Includes 20 for transfers to hospitals.

TABLEAU 13. Rapprochement des recettes générales avec les recettes sur la base de la comptabilité nationale, 1974

System of National Accounts — Système de comptabilité nationale				N°
Transfers from other levels of government — Transferts des autres échelons de l'administration publique	Investment income — Revenu de placements	Other — Autres		
\$'000,000				
6,074(1)	129	850	Recettes générales (suivant le tableau 11)	1
5,262	—	—	Ajouter:	
—	41	—	Transferts provenant des autres échelons de l'administration publique (d'après le Système de comptabilité nationale).	2
—	11	—	Autres additions:	
5,262	52	—	Intérêt sur prêts et avances	3
—	—	—	Autres	4
—	—	—	Total, additions	5
—	+ 7	— 21	Répartition d'autre revenu	6
—	—	665	Déduire:	
6,074	—	—	Revenus provenant de la vente de biens et services	7
—	—	28	Autres déductions:	
—	—	136	Subventions des administrations fédérales et provinciales	8
6,074	—	829	Recettes ne provenant pas de la production	9
—	—	—	Autres	10
—	—	—	Total, déductions	11
5,262	188	—	Recettes totales d'après les comptes nationaux	12

(1) Inclus 173 du gouvernement fédéral, et 5,901 des gouvernements provinciaux.

TABLEAU 14. Rapprochement des dépenses générales avec les dépenses courantes sur la base de la comptabilité nationale, 1974

System of National Accounts — Système de comptabilité nationale				N ^o
Transfer payments to — Transferts versés aux				
Other levels of governments — Autres niveaux de l'administration publique	Non-résidents	Other — Autres		
	\$'000,000			
—	—	252	Dépenses générales (suivant le tableau 12)	1
			Ajouter:	
—	—	—	Amortissement (provision pour consommation de capital d'après le Système de comptabilité nationale).	2
—	—	—	Autres additions:	
63(2)	—	—	Intérêt du service de la dette des services publics (contre- partie de l'intérêt reçu sur des prêts).	3
—	—	—	Transferts à d'autres échelons de l'administration publique ..	4
63	—	—	Autres	5
			Total, additions	6
			Déduire:	
—	—	—	Revenus provenant de la vente de biens et services	7
—	—	—	Autres déductions:	
—	—	—	Dépenses d'investissement (selon la gestion financière)	8
—	—	—	Hôpitaux	9
—	—	252	Transferts entre fonds	10
—	—	—	Autres	11
—	—	252	Total, déductions	12
63	—	—	Dépenses courantes calculées sur la base des concepts des comptes nationaux.	13

(1) Dont 833 au titre de l'intérêt de la dette publique.

(2) Dont 20 au titre de transferts aux hôpitaux.

SECTION C

TABLE 15. Financial Assets,(1) by Province, 1974

No.		Nfld. T.-N.	P.E.I. Î.-P.-É.	N.S. N.-É.	N.-B.	Qué. (2)	Ont.	Man.
		\$'000						
1	Cash on hand and deposits	3,434	869	14,634	2,916	73,359	115,711	93,410
2	Receivables	11,771	4,909	51,448	8,188	600,236	471,791	126,864
3	Taxes	4,333	769	16,002	805	175,056	146,228	59,031
4	Trade accounts	2,019	126	2,910	1,850	123,852	31,145	12,996
5	Intergovernmental	2,045	3,904	20,531	1,421	109,263	241,411	46,266
6	Federal government	2	—	2,572	53	15,972	14,320	2,438
7	Federal government enterprises	—	—	—	—	—	—	—
8	Provincial governments	1,766	3,777	17,665	1,368	93,291	224,482	43,826
9	Provincial government enterprises	277	68	—	—	—	—	2
10	Own enterprises	—	59	294	—	—	2,609	—
11	Other	3,374	110	12,005	4,112	192,065	53,007	8,571
12	Loans and advances	—	—	—	636	—	—	—
13	Own enterprises	—	—	—	319	—	—	—
14	Short-term	—	—	—	319	—	—	—
15	Long-term	—	—	—	—	—	—	—
16	Other	—	—	—	317	—	—	—
17	Short-term	—	—	—	317	—	—	—
18	Long-term	—	—	—	—	—	—	—
19	Investments	847	12,438	11,429	6,704	80,433	981,487	73,908
20	Other financial assets	1,884	2,357	10,948	2,376	225,881	48,221	47,836
21	Total financial assets	17,936	20,573	88,459	20,820	979,909	1,617,210	342,018

(1) Interfund balances, inter-municipal accounts receivable eliminated.

(2) Data for Quebec schools not available.

(3) Territorial government.

TABLE 16. Liabilities,(1) by Province, 1974

No.		Nfld. T.-N.	P.E.I. Î.-P.-É.	N.S. N.-É.	N.-B.	Qué. (2)	Ont.	Man.
		\$'000						
1	Borrowings from financial institutions	36,985	2,987	96,710	54,844	837,870	272,773	112,099
2	Bank overdrafts on short-term loans	26,299	1,143	84,520	23,958	584,400	271,269	108,880
3	Long-term borrowings	10,686	1,844	12,190	30,886	253,470	1,504	3,219
4	Chartered banks	10,686	1,785	177	2,944	83,007	—	1,809
5	Other financial institutions	—	59	12,013	27,942	170,463	1,504	1,410
6	Accounts payable	12,185	3,778	35,628	11,762	218,118	257,761	42,591
7	Trade accounts	—	377	8,702	—	200,562	26,838	39,012
8	Intergovernmental	2,840	37	7,139	628	2,155	22,510	1,823
9	Federal government	11	—	99	321	35	9,523	373
10	Federal government enterprises	—	—	—	—	—	—	102
11	Provincial governments	2,667	—	6,971	307	2,120	12,987	1,170
12	Provincial government enterprises	162	—	—	—	—	—	178
13	Own enterprises	—	37	69	—	—	—	—
14	Other	9,345	3,364	19,787	11,134	15,401	208,413	1,756
15	Loans and advances	—	—	—	—	—	—	—
16	Federal government	—	—	—	—	—	—	—
17	Short-term	—	—	—	—	—	—	—
18	Long-term	—	—	—	—	—	—	—
19	Provincial governments	—	—	—	—	—	—	—
20	Short-term	—	—	—	—	—	—	—
21	Long-term	—	—	—	—	—	—	—
22	Own enterprises	—	—	—	—	—	—	—
23	Short-term	—	—	—	—	—	—	—
24	Long-term	—	—	—	—	—	—	—
25	Other	—	—	—	—	—	—	—
26	Short-term	—	—	—	—	—	—	—
27	Long-term	—	—	—	—	—	—	—
28	Debenture debt	74,451	33,201	186,037	83,676	3,866,564(4)	4,095,971(5)	429,798
29	Other liabilities	4,654	315	10,324	679	66,906	180,445	8,473
30	Total liabilities	128,275	40,281	328,699	150,961	4,989,458	4,806,950	592,961

(1) Interfund balances, inter-municipal accounts payable eliminated.

(2) Includes debenture debt for Quebec schools.

(3) Territorial government.

(4) Includes 22,277 debentures of the Montréal Transportation Commission of which 9,817 is guaranteed by the city of Montréal.

(5) Includes other long-term debt due to the Department of Environment.

TABLEAU 15. Actif financier(1), par province, 1974

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total(2) — Total partiel(2) \$'000	Yukon	N.W.T. — T. N.-O.	Total(2)		Nº
68,905	61,449	127,594	562,281	1,061	2,313	565,655	Encaisse et dépôts	1
68,284	195,736	88,064	1,627,291	641	2,819	1,630,751	Effets à recevoir	2
21,466	44,554	23,407	491,651	124	408	492,183	Impôts	3
2,105	74,938	17,543	269,484	—	—	269,484	Créances de nature commerciale	4
28,193	62,153	31,842	547,029	182	1,484	548,695	Transactions entre administrations publiques	5
776	3,151	2,560	41,844	26	263	42,133	Administration fédérale	6
463	—	—	463	—	—	463	Entreprises publiques fédérales	7
22,760	49,397	28,919	487,251	156(3)	1,221(3)	488,628	Administrations provinciales	8
3,924	—	—	4,271	—	—	4,271	Entreprises publiques provinciales	9
270	9,605	363	13,200	—	—	13,200	Propres entreprises publiques	10
16,520	14,091	15,272	319,127	335	927	320,389	Autres	11
498	405	—	1,539	—	—	1,539	Prêts et avances	12
—	—	—	319	—	—	319	Propres entreprises publiques	13
—	—	—	319	—	—	319	À court terme	14
—	—	—	—	—	—	—	À long terme	15
498	405	—	1,220	—	—	1,220	Autres	16
498	—	—	815	—	—	815	À court terme	17
—	405	—	405	—	—	405	À long terme	18
75,389	46,924	120,640	1,410,199	—	381	1,410,580	Placements	19
23,946	94,196	40,597	498,242	715	350	499,307	Autre actif financier	20
237,022	398,710	376,895	4,099,552	2,417	5,863	4,107,832	Total, actif financier	21

(1) Après élimination des soldes entre fonds et des sommes à recevoir entre municipalités.

(2) Les données des écoles du Québec ne sont pas disponibles.

(3) Administration territoriale.

TABLEAU 16. Passif(1), par province, 1974

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel \$'000	Yukon	N.W.T. — T. N.-O.	Total		Nº
18,643	82,746	112,759	1,628,416	—	605	1,629,021	Emprunts auprès d'institutions financières	1
15,953	61,931	83,301	1,261,654	—	398	1,262,052	Découverts bancaires et emprunts à court terme	2
2,690	20,815	29,458	366,762	—	207	366,969	Emprunts à long terme	3
12	444	—	100,864	—	—	100,864	Banques à charte	4
2,678	20,371	29,458	265,898	—	207	266,105	Autres institutions financières	5
33,387	131,373	85,847	832,430	662	2,577	835,669	Effets à payer	6
11,970	74,000	39,860	401,321	40	159	401,520	Comptes de nature commerciale	7
6,241	21,527	11,188	76,088	7	568	76,663	Transactions entre administrations publiques	8
498	459	5,947	17,266	—	—	17,266	Administration publique fédérale	9
2	—	—	104	—	—	104	Entreprises publiques fédérales	10
5,719	10,432	3,106	45,479	7(3)	418(3)	45,904	Administrations provinciales	11
22	—	—	362	—	150	512	Entreprises publiques provinciales	12
—	10,636	2,135	12,877	—	—	12,877	Propres entreprises publiques	13
15,176	35,846	34,799	355,021	615	1,850	357,486	Autres	14
—	—	—	—	—	—	—	Emprunts et avances	15
—	—	—	—	—	—	—	Administration publique fédérale	16
—	—	—	—	—	—	—	À court terme	17
—	—	—	—	—	—	—	À long terme	18
—	—	—	—	—	—	—	Administrations provinciales	19
—	—	—	—	—	—	—	À court terme	20
—	—	—	—	—	—	—	À long terme	21
—	—	—	—	—	—	—	Propres entreprises publiques	22
—	—	—	—	—	—	—	À court terme	23
—	—	—	—	—	—	—	À long terme	24
—	—	—	—	—	—	—	Autres	25
—	—	—	—	—	—	—	À court terme	26
—	—	—	—	—	—	—	À long terme	27
217,901	1,240,034	1,306,940	11,534,573	3,260	7,662	11,545,495	Dettes obligataires	28
18,215	79,735	34,882	404,628	52	3,836	408,516	Autre passif	29
288,146	1,533,888	1,540,428	14,400,047	3,974	14,680	14,418,701	Total, passif	30

(1) Après élimination des soldes entre fonds et des sommes à payer entre municipalités.

(2) Comprend la dette obligataire des écoles du Québec.

(3) Administration territoriale.

(4) Comprend 22,277 en obligations de la Commission de transport de Montréal dont 9,817 sont garanties par la cité de Montréal.

(5) Comprend d'autres créances à long terme relativement au Département d'Environnement.

TABLE 17. Analysis of Debenture Debt, by Purpose and by Province, 1974

No.		Nfld. — T.-N.		P.E.I. — Î.-P.-É.		N.S. — N.-É.		N.-B.		Qué.		Ont.(1)		Man.	
		Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment
		\$'000													
1	General	58,630	15,821	7,234	7,438	110,611	11,277	77,413(2)	2,990	2,838,535	..	2,382,012(4)	...	112,722	95,387
2	Schools .....	...	...	14,803	3,619	58,773	2,741	—	—	993,969	..	1,713,959(5)	...	156,671	5,797
3	Sub-total	58,630	15,821	22,037	11,057	169,384	14,018	77,413	2,990	3,832,504	..	4,095,971	...	269,393	101,184
4	Utilities: Electric light and power.	—	—	107	—	805	—	2,038	1,204	11,783	...	...	...	1,875	42,082
5	Gas supply sys- tems.	...	...	—	—	—	—	—	—	...	...	...	...	—	—
6	Transit systems	—	—	—	—	1,080	750	—	—	...	22,277	...	...	6,366	8,400
7	Telephone sys- tems.	...	...	—	—	—	—	—	—	...	...	...	...	—	—
8	Central heating	...	...	—	—	—	—	—	—	...	...	...	...	498	—
9	Ferries .....	...	...	—	—	—	—	—	—	...	...	...	...	—	—
10	Airports .....	...	...	—	—	—	—	—	—	...	...	...	...	—	—
11	Housing .....	...	...	—	—	—	—	31	—	...	...	...	...	—	—
12	Parking authori- ties.	...	...	—	—	—	—	—	—	...	...	...	...	—	—
13	Other .....	...	...	—	—	—	—	—	—	...	...	...	...	—	—
14	Sub-total .....	...	...	107	—	1,885	750	2,069	1,204	11,783	22,277	...	...	8,739	50,482
15	Unclassified	—	—	—	—	—	—	—	—	—	—	—	—	—	—
16	Total debenture debt.	58,630	15,821	22,144	11,057	171,269	14,768	79,482	4,194	3,844,287	22,277	4,095,971	...	278,132	151,666

(1) General includes other long-term debt due to the Department of Environment.

(2) Includes some electric light for city of Moncton.

(3) Includes an unidentifiable amount of sinking fund.

(4) General includes utilities.

(5) Includes Roman Catholic separate schools and public schools in unorganized areas.

TABLE 18. Changes in Gross Debenture Debt During 1974

No.		Nfld.(1) — T.-N.(1)	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué.	Ont.	Man.
						</		

(1) Data for Newfoundland not available.

TABLE 19. Analysis of Debenture Debt Classified by Place of Payment and by Province, 1974

No.	Payable in	Nfld.	P.E.I.	N.S.	N.-B.	Qué.	Ont.	Man.
		— T.-N.	— Î.-P.-É.	— N.-É.				
\$'000								
1	Canada only	73,146	33,201	181,883	83,676	3,288,807	4,095,971(1)	369,343
2	England only	—	—	—	—	2,185	—	—
3	England and Canada	—	—	—	—	—	—	—
4	United States only	1,305	—	3,079	—	433,004	—	53,781
5	United States and Canada	—	—	1,075	—	—	—	—
6	England, United States and Canada	—	—	—	—	8,000	—	—
7	Switzerland and Germany	—	—	—	—	134,568	—	6,674(2)
8	Total	74,451	33,201	186,037	83,676	3,866,564	4,095,971	429,798

(1) Includes an unidentifiable amount payable in United States.

(2) Germany.

(3) Switzerland.

TABLEAU 17. Analyse de la dette obligataire par destination et par province, 1974

Sask.		Alta. — Alb.		B.C. — C.-B.		Sub-total serial and sinking fund — Total partiel séries d'éché- ances et fonds d'amortis- sement	Yukon		N.W.T. — T. N.-O.		Total serial and sinking fund — Total séries d'éché- ances et fonds d'amortis- sement		N°
Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment		Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment			
\$'000													
88,233	64,176	655,211	6,249	586,261	192,382	7,312,582	3,260	—	6,680	—	7,322,522	Emploi général	1
47,013	13,031	324,150(3)	—	527,197	—	3,861,723	...	...	982	...	3,862,705	Écoles	2
135,246	77,207	979,361	6,249	1,113,458	192,382	11,174,305	3,260	—	7,662	—	11,185,227	Total partiel	3
465	4,464	94,487	15,850	1,093	—	176,253	...	...	...	...	176,253	Services publics: Éclairage et énergie	4
—	—	4,146	—	—	—	4,146	...	...	...	...	4,146	électriques. Réseaux de distribution	5
139	380	11,208	—	7	—	50,607	...	...	...	...	50,607	de gaz. Réseaux de transports ...	6
—	—	82,820	11,850	—	—	94,670	...	...	...	...	94,670	Réseaux téléphoniques ...	7
—	—	—	—	—	—	498	...	...	...	...	498	Chauffage central	8
—	—	—	—	—	—	—	...	...	...	...	—	Services de traversiers	9
—	—	1,668	—	—	—	1,668	...	...	...	...	1,668	Aéroports	10
—	—	32,395	—	—	—	32,426	...	...	...	...	32,426	Logements	11
—	—	—	—	—	—	—	...	...	...	...	—	Stationnement	12
—	—	—	—	—	—	—	...	...	...	...	—	Autres	13
604	4,844	226,724	27,700	1,100	—	360,268	—	—	—	—	360,268	Total partiel	14
—	—	—	—	—	—	—	—	—	—	—	—	Non précisé	15
135,850	82,051	1,206,085	33,949	1,114,558	192,382	11,534,573	3,260	—	7,662	—	11,545,495	Total dette obliga- taire.	16

(1) "Emploi général" comprend d'autres créances à long terme relativement au Département d'Environnement.

(2) Comprend une partie de l'éclairage de la ville de Moncton.

(3) Comprend une partie indéterminée du fonds d'amortissement.

(4) L'emploi général comprend les services publics.

(5) Comprend les écoles catholiques séparées et les écoles publiques des régions non municipalisées.

TABLEAU 18. Variation de la dette obligataire brute en 1974

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total(1) — Total partiel(1)	Yukon	N.W.T. — T. N.-O.	Total(1)		N°
\$'000								
218,924	1,145,775	1,181,065	10,212,592	2,341	5,981	10,220,914	Dette obligataire brute au 31 décembre, 1973	1
15,276	162,942	199,585	1,919,300	1,016	2,023	1,922,339	Vente d'obligations en 1974	2
16,299	68,683	73,710	671,770	97	342	672,209	Remboursement d'obligations en 1974	3
217,901	1,240,034	1,306,940	11,460,122	3,260	7,662	11,471,044	Dette obligataire brute au 31 décembre 1974	4

(1) Les données pour Terre-Neuve ne sont pas disponibles.

TABLEAU 19. Analyse de la dette obligataire selon le lieu de remboursement, par province, 1974

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Lieu de remboursement	N°
\$'000								
200,909	1,178,301	1,065,976	10,571,213	3,260	7,662	10,582,135	Exclusivement au Canada	1
—	—	454	2,639	—	—	2,639	Exclusivement en Angleterre	2
—	—	—	—	—	—	—	Au Canada et en Angleterre	3
16,992	50,071	210,042	768,274	—	—	768,274	Exclusivement aux États-Unis	4
—	—	10,038	11,113	—	—	11,113	Aux États-Unis et au Canada	5
—	—	863	8,863	—	—	8,863	En Angleterre, aux États-Unis et au Canada	6
—	11,662(3)	19,567	172,471	—	—	172,471	En Suisse et en Allemagne	7
217,901	1,240,034	1,306,940	11,534,573	3,260	7,662	11,545,495	Total	8

(1) Comprend un montant indéterminé payable aux États-Unis.

(2) Allemagne.

(3) Suisse.

TABLE 20. Direct Debt, by Province for the Year Ended December 31, 1974

No.		Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué.(1)	Ont.	Man.
		\$'000						
	<u>Direct debt</u>							
1	Long-term (debentured)	74,451	33,201	186,037	83,676	3,866,564	4,095,971(2)	429,798
2	Deduct sinking funds .....	..	4,951	3,374	1,559	—	632,080	54,566
3	Item 1 less item 2	74,451	28,250	182,663	82,117	3,866,564	3,463,891	375,232
4	Short-term borrowings	26,299	1,143	84,520	23,958	584,400	271,269	108,880
5	Accounts and other payables	22,871	5,622	47,818	42,648	471,588	259,265	45,810
6	Other liabilities	4,654	315	10,324	679	66,906	180,445	8,473
7	Total direct debt less sinking fund	128,275	35,330	325,325	149,402	4,989,458	4,174,870	538,395

(1) Includes debenture debt for Quebec schools. Includes 22,277 debentures of the Montréal Transportation Commission of which 9,817 is guaranteed by the city of Montréal.

(2) Includes other long-term debt due to the Department of Environment.

TABLE 21. Trust and Agency Funds, by Province, 1974(1)

No.		Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué.	Ont.	Man.
		\$'000						
	<u>Assets</u>							
1	Cash on hand and deposits .....	..	67	39	485	..	321	8,584
2	Investments .....	..	758	8,508	14,714	..	6,478	157,134
3	Due from other funds .....	..	—	656	10	..	5	174
4	Other financial assets .....	..	—	258	325	..	562	5,221
5	Total assets .....	..	825	9,461	15,534	..	7,366	171,113
	<u>Liabilities</u>							
6	Accounts payable .....	..	—	—	—	..	100	234
7	Due to other funds .....	..	—	10	94	..	420	93
8	Other liabilities .....	..	—	—	683	..	5	94
9	Trust and agency fund balances .....	..	825	9,451	14,757	..	6,841	170,692
10	Total liabilities .....	..	825	9,461	15,534	..	7,366	171,113

(1) Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of financial assets and liabilities, Tables 15 and 16, and are presented here for additional information only. See commentary on page 15.

(2) Trust and Agency funds for Calgary, Edmonton and Red Deer only.

TABLEAU 20. Dette directe par province au 31 décembre 1974

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		N ^o
\$'000								
							<u>Dette directe</u>	
217,901	1,240,034	1,306,940	11,534,573	3,260	7,662	11,545,495	Dettes à long terme (dette obligataire)	1
39,945	6,532	64,473	807,480	—	—	807,480	Moins: Fonds d'amortissement	2
177,956	1,233,502	1,242,467	10,727,093	3,260	7,662	10,738,015	Poste 1 moins poste 2	3
15,953	61,931	83,301	1,261,654	—	398	1,262,052	Emprunts à court terme	4
36,077	152,188	115,305	1,199,192	662	2,784	1,202,638	Comptes à payer et autres créanciers	5
18,215	79,735	34,882	404,628	52	3,836	408,516	Autres éléments de passif	6
248,201	1,527,356	1,475,955	13,592,567	3,974	14,680	13,611,221	Total, dette directe, moins fonds d'amor- tissement.	7

(1) Comprend la dette obligataires des écoles du Québec. Comprend 22,277 en obligations de la Commission de transport de Montréal dont 9,817 sont garanties par la cité de Montréal.

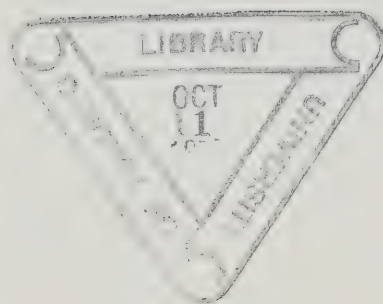
(2) Comprend d'autres créances à long terme relativement du Département d'Environnement.

TABLEAU 21. Fonds d'agences et de fiducie, par province, 1974(1)

Sask.	Alta. (2) — Alb. (2)	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		N ^o
\$'000								
							<u>Actif</u>	
1,542	1,047	4,209	16,294	—	—	16,294	Encaisse et dépôts	1
40,424	17,574	4,379	249,969	—	—	249,969	Placements	2
28	159	58	1,090	—	—	1,090	Montants dûs par d'autres fonds	3
3,583	630	4,596	15,175	—	—	15,175	Autres actif financier	4
45,577	19,410	13,242	282,528	—	—	282,528	Actif total	5
							<u>Passif</u>	
285	358	130	1,107	—	—	1,107	Effets à payer	6
13	11	43	684	—	—	684	Montants dûs à d'autres fonds	7
279	1,206	581	2,848	—	—	2,848	Autres éléments de passif	8
45,000	17,835	12,488	277,889	—	—	277,889	Solde des fonds d'agence et de fiducie	9
45,577	19,410	13,242	282,528	—	—	282,528	Passif total	10

(1) Lorsque l'actif et le passif de fonds de fiducie et d'agences ont fait l'objet d'une déclaration distincte, ils n'ont pas été pris en compte dans les états d'actif et de passif financiers aux tableaux 15 et 16 et ne sont présentés ici qu'à titre de données complémentaires. Voir le commentaire à la page 15.

(2) Fonds d'agences et de fiducie pour Calgary, Edmonton et Red Deer seulement.



PUBLICATIONS DE LA DIVISION DES FINANCES PUBLIQUES

Catalogue

Statistiques consolidées des gouvernements

- 68 - 001 Les finances publiques selon le système de comptabilité nationale, T., Bil.
- 68 - 201F Les principaux impôts au Canada, A., F. et Angl.
- 68 - 202 Les finances publiques consolidée, A., Bil.
- 68 - 506F Le système canadien des statistiques de la gestion financière des administrations publiques, HS., F. et Angl.

Statistique du gouvernement fédéral

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- 68 - 211 Les finances publiques fédérales, A., Bil.
- 72 - 004 L'emploi dans l'administration publique fédérale, T., Bil.
- 72 - 005 L'emploi dans l'administration publique fédérale dans les régions métropolitaines, A., Bil.

Statistique des gouvernements provinciaux

- 68 - 205 Finances publiques provinciales — Revenus et dépenses (Prévisions), A., Bil.
- 68 - 207 Finances publiques provinciales — Revenus et dépenses, A., Bil.
- 68 - 209 Finances publiques provinciales — Actif, passif, sources et utilisations des fonds, A., Bil.
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- 72 - 007 L'emploi dans les gouvernements provinciaux, T., Bil.

Statistique des administrations locales

- 68 - 203 Finance des administrations publiques locales — Recettes et dépenses — Chiffres préliminaires et estimations, A., Bil.
- 68 - 204 Finances des administrations publiques locales, A., Bil.
- 72 - 009 L'emploi dans les administrations locales, T., Bil.
- 72 - 505 L'emploi dans les administrations municipales, 1961 - 1966, HS., Bil.

Système d'information financière à l'usage des corporations municipales:

- 12 - 532F Volume I — Introduction générale, HS., F. et Angl.
- 12 - 533F Volume II — Les systèmes de classification, HS., F. et Angl.
- 12 - 534F Supplément du volume II. États simulés (pro-forma), HS., F. et Angl.

T. — Trimestriel A. — Annuel HS. — Hors série F. — Français Angl. — Anglais Bil. — Bilingue

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- 68 - 202 Consolidated Government Finance, A., Bil.
- 68 - 506 The Canadian System of Government Financial Management Statistics, O., E. and F.

Federal Government Statistics

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- 68 - 211 Federal Government Finance, A., Bil.
- 72 - 004 Federal Government Employment, Q., Bil.
- 72 - 205 Federal Government Employment in Metropolitan Areas, A., Bil.

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Local Government Statistics

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- 68 - 204 Local Government Finance, A., Bil.
- 72 - 009 Local Government Employment, Q., Bil.
- 72 - 505 Municipal Government Employment, 1961 - 1966, O., Bil.

A Financial Information System for Municipalities:

- 12 - 532 Volume I — General Introduction, O., E. and F.
- 12 - 533 Volume II — The Classification Systems, O., E. and F.
- 12 - 534 Supplement to Volume II — Pro Forma Statements, O., E. and F.

Q. — Quarterly A. — Annual O. — Occasional E. — English F. — French Bil. — Bilingual

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Local government finance

REVENUE AND EXPENDITURE
ASSETS AND LIABILITIES
ACTUAL

1975

Les finances publiques locales

REVENUS ET DÉPENSES
ACTIF ET PASSIF
CHIFFRES RÉELS

Government
Publications

1975



STATISTICS CANADA — STATISTIQUE CANADA
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LOCAL GOVERNMENT FINANCE

LES FINANCES PUBLIQUES LOCALES

Actual — Chiffres Réels

Revenue and Expenditure — Revenus et dépenses

Assets and Liabilities — Actif et passif

1975

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NOTE

In this publication the terms "province" and "provincial" include "territory" and "territorial" unless the sense clearly indicates otherwise.

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- néant ou zéro.
- nombres infimes.
- p nombres provisoires.
- r nombres rectifiés.

NOTA

Dans la présente publication, les mots "province" et "provincial" englobent également les notions de "territoire" et de "territorial", sauf exception évidente.

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Section A. Revenue and ExpenditureSection A. Revenus et dépensesConcepts, Definitions and CoverageConcepts, définitions et champ d'application

The statistics in this report are presented on the basis of the concepts contained in the publication The Canadian System of Government Financial Management Statistics (Catalogue 68-506) which describes the conceptual framework and classification structures employed in compiling financial statistics on all three levels of government in Canada. Revenues are presented by source or type while expenditures are classified by function or service provided within the definitional framework established by the above publication. Further information on the concepts employed with particular emphasis on municipal or local governments may be found in Financial Information System for Municipalities (Catalogues 12-532, 12-533 and 12-534). All of these publications contain definitions and explanations of the classification structure employed in this series as well as describing the statistical universe covered by the Financial Management Series of public finance statistics.

The revenue and expenditures of local governments are presented on what is referred to as a "gross basis" which indicates that all items of revenue and expenditure are reported as far as possible, before giving effect to any deductions such as revenue raised for specific purposes, discounts, or other allowances, and require the consolidation of a variety of accounting funds employed by municipalities into one set of aggregate data. In compiling gross expenditure data current operating expenditures are combined with capital outlays or expenditures on the construction or acquisition of fixed assets.

This approach to the treatment of capital expenditures, which reflects such outlays as expenditures in the financial period in which they are made in spite of the fact that they may be financed through the issuance of long term debt, differs from the approach generally used in the accounting methods used by most municipalities. Municipal accounting conventions require that such capital outlays be recognized as expenditures in a financial period only to the extent that debt incurred for their acquisition is repaid in that period. Debt principal retirement is treated as an expenditure along with interest incurred and paid over the term of the debt obligation.

In addition to municipalities the term "local government" as used in this publication and other statistical series includes elementary and secondary schools (in those provinces

La présentation des statistiques de ce rapport se fonde sur les concepts définis dans la publication Le système canadien des statistiques de la gestion financière des administrations publiques (n° 68-506 au catalogue) qui décrit le cadre conceptuel et la classification utilisés dans la collecte des statistiques financières sur les trois paliers de gouvernement au Canada. Les revenus sont présentés par source ou type tandis que les dépenses sont classées par fonction ou service assuré selon la nomenclature établie par la publication susmentionnée. Les concepts qui revêtent une importance particulière pour les administrations municipales et locales sont approfondis dans le Système d'information financière à l'usage des corporations municipales (nos 12-532F, 12-533F et 12-534F au catalogue). Toutes ces publications contiennent des définitions et des explications concernant la classification utilisée dans ces séries et décrivent l'univers de la statistique des finances publiques qui concerne la gestion financière.

Les revenus et les dépenses des administrations locales sont présentés sur une "base brute"; autrement dit, tous les postes des revenus et des dépenses sont déclarés de manière aussi exhaustive que possible avant de tenir compte de toute déduction, telle que les revenus obtenus à des fins particulières, des escomptes ou autres provisions, et les divers fonds comptables dont se servent les municipalités sont consolidés en une série de données globales. Pour calculer les dépenses brutes, on cumule les dépenses courantes d'exploitation avec les dépenses d'investissement ou les dépenses pour la construction ou l'acquisition d'immobilisations.

Cette façon de compter les dépenses d'investissement, qui prend en compte les dépenses dans la période financière où elles sont faites même si elles sont financées par une dette à long terme, diffère des pratiques comptables de la plupart des municipalités. Selon la comptabilité conventionnelle des municipalités, de telles dépenses d'investissement ne sont considérées comme des dépenses dans une période financière que dans la mesure où la dette contractée pour leur acquisition est remboursée dans cette période. Le remboursement du principal est une dépense au même titre que les intérêts échus et payés pendant la durée de la dette.

Le terme "administration locale" employé ici et dans d'autres séries statistiques comprend, en plus des municipalités, les écoles primaires et secondaires (dans les provinces où ces écoles sont

where such schools are supported by municipal property tax) municipal hospitals, homes for the aged, separate boards and commissions and special authorities which carry out municipal functions such as water and sewer utilities, library boards, health units, recreation commissions, conservation authorities, etc.

It must, therefore, be emphasized that the difference between gross general revenue and gross general expenditure as determined in this publication bears no relationship to surplus or deficits as determined by individual municipal governments.

Specific comments on the revenue and expenditure coverage of local governments in each province and territory as well as a brief description of data sources follow.

Newfoundland - As an annual report of municipal statistics for Newfoundland was not available for 1975, the information presented for this province represents not actual data as is the case in other provinces, but preliminary data covering both current and capital revenue and expenditure derived from two separate surveys of municipalities conducted by Statistics Canada. To these have been added data from the 1975 financial statements of the city of St. John's Area Metro Board, and the St. John's Municipal Council, together with revised data on school purposes taxes transferred by local tax authorities to school boards.

Prince Edward Island - Current revenue and expenditure of cities, towns and villages were obtained from the annual report of the Department of Municipal Affairs. Capital expenditures were based on preliminary data obtained from the public investment survey of Statistics Canada. Revenue and expenditures, both current and capital of the regional school districts were obtained from the annual report of the Department of Education.

Nova Scotia - Information on municipal revenue and expenditure as well as on municipally owned boards and commissions such as special area or district boards have been obtained from the annual report of the Department of Municipal Affairs. Data on current school board revenue and expenditure together with school capital expenditures, which in Nova Scotia are made by municipalities, were also taken from the Department of Municipal Affairs report.

New Brunswick - Municipal revenues and expenditures were obtained from the annual report of the Department of Municipal Affairs. Additional information has been obtained from city reports. Responsibilities relating to tax collection, justice, education, health, social welfare, assessment and elections were assumed by the province as of January 1, 1967.

soutenues par un impôt foncier), les hôpitaux et les foyers pour personnes âgées des municipalités, les commissions ainsi que les organismes spéciaux qui assurent certaines fonctions municipales: les services d'eau et d'égout, les bibliothèques; les unités sanitaires, les loisirs, la conservation, etc.

On doit donc souligner que la différence entre les revenus généraux bruts et les dépenses générales brutes présentée dans cette publication n'a aucun rapport avec les excédents ou les déficits que peuvent déclarer les administrations municipales.

Voici des commentaires sur le champ des revenus et des dépenses propres aux administrations locales dans chaque province et territoire ainsi qu'une brève description des sources de données.

Terre-Neuve - En l'absence du rapport annuel des statistiques municipales de Terre-Neuve pour 1975, l'information donnée pour cette province ne représente pas les données réelles, contrairement aux autres provinces, mais les résultats provisoires de deux enquêtes distinctes sur les municipalités effectuées par Statistique Canada et portant sur les revenus et les dépenses courants et en immobilisations. Viennent s'ajouter les données tirées des états financiers de 1975 pour le conseil métropolitain et le conseil municipal de St. John's ainsi que les données révisées sur les taxes scolaires remises par les administrations fiscales locales aux conseils scolaires.

Île-du-Prince-Édouard - Les revenus et dépenses courants des villes et villages proviennent du rapport annuel du ministère des Affaires municipales. Les dépenses en immobilisations se fondent sur les résultats provisoires de l'enquête de Statistique Canada sur les investissements publics. Les revenus et dépenses, courants et en immobilisations, des districts scolaires régionaux sont tirées du rapport annuel du ministère de l'Éducation.

Nouvelle-Écosse - Le rapport annuel du ministère des Affaires municipales est la source d'information sur les revenus et les dépenses municipales ainsi que sur les conseils et les commissions de compétence municipale tels que les conseils spéciaux de région ou de district. Les données sur les revenus et les dépenses courants des conseils scolaires ainsi que sur les dépenses en immobilisations scolaires, qui sont faites par les municipalités en Nouvelle-Écosse, proviennent également du rapport du ministère des Affaires municipales.

Nouveau-Brunswick - Les revenus et dépenses municipales proviennent du rapport annuel du ministère des Affaires municipales. Les rapports des villes ont fourni d'autres renseignements. Le 1^{er} janvier 1967, la province a pris à son compte la perception des impôts, la justice, l'enseignement, la santé, le bien-être social, l'évaluation et les affaires électorales.

For this reason particular care must be exercised if one is comparing total revenue and expenditure of municipalities in New Brunswick with those of other provinces.

Quebec - Current revenue and expenditure of local governments were obtained from the summary of same provided by the Quebec Bureau of Statistics. To these were added data for the Urban Communities of Montréal and Québec, the Outaouais Regional Community, the Greater Québec Water Board, the city of Québec Exhibition, and the Conseils de Comté. As complete capital expenditure was not available for 1975, an estimate was made based on 1974 data. Revenue and expenditure summary data for schools in the province were obtained from the Quebec Bureau of Statistics.

Ontario - Current revenue and expenditure of municipalities together with the source and application of capital funds were obtained from the annual report of the Ministry of Treasury, Economics and Intergovernmental Affairs. Certain provincial grants are not paid directly to municipalities, but the Ministry considers the recipients of these grants part of the Municipal universe and as such the revenue and expenditure were included in the submission of the Ministry. Grants for public health units and district welfare boards were recorded in specific purpose transfers, the corresponding expenditure being recorded in health and social welfare. Provincial grants to Conservation Authorities together with the sales of service of these authorities such as camping fees, canteen sales, and rentals were recorded in revenue, while the expenditures appear under the natural resource function. Provincial grants to homes for the aged were included in revenue (specific purpose transfers, while resident contributions were recorded under sales of service) other. Corresponding expenditures were classified under social welfare assistance.

Details on local government waterworks (current and capital) were obtained from a special summary provided by the Ministry. Revenue and expenditure of the Canadian National and the Canada Central Exhibitions, together with nine city parking authorities were included according to the detail recorded in their financial statements. School data including outlays from school capital funds were taken from the 1976 Ministry of Education Annual Report which contained 1975 financial data on a calendar year basis.

Manitoba - Current municipal revenue and expenditure were summarized from the 1975 annual report of the Department of Municipal Affairs. Capital expenditure was also taken

Voici pourquoi il faut être prudent lorsque l'on compare les revenus et dépenses totales des municipalités du Nouveau-Brunswick avec celles des municipalités des autres provinces.

Québec - Les revenus et dépenses courants des administrations locales sont tirées du sommaire établi par le Bureau de la statistique du Québec. A ces données s'ajoutent celles concernant les communautés urbaines de Montréal et de Québec, la communauté régionale de l'Outaouais, la régie des eaux du Grand Québec, l'exposition de la ville de Québec et les conseils de comté. En l'absence de renseignements complets sur les dépenses en immobilisations pour 1975, on a fait une estimation à partir des données de 1974. Le Bureau de la statistique du Québec a fourni des chiffres sommaires sur les revenus et les dépenses scolaires dans la province.

Ontario - Les revenus et les dépenses courants des municipalités ainsi que la source et l'affectation des investissements proviennent du rapport annuel du ministère du Trésor, de l'Économie et des Affaires intergouvernementales. Certaines subventions de la province ne sont pas versées directement aux municipalités, mais le Ministère englobe les bénéficiaires de ces subventions dans l'univers des municipalités et, à ce titre, les revenus et dépenses sont prises en compte dans les chiffres qu'ils nous communiquent. Les subventions destinées aux unités de santé publique et aux commissions de bien-être de district figurent dans les transferts à but précis, les dépenses de contrepartie étant inscrites au poste de la santé et du bien-être social. Les subventions provinciales reçues par les organismes de conservation ainsi que les services que ceux-ci ont vendu, notamment le camping, les cantines et la location, figurent dans les revenus, tandis que les dépenses sont portées au compte de la fonction des ressources naturelles. Les subventions provinciales aux foyers pour personnes âgées constituent un revenu (transferts à usage précis) tandis que les contributions des pensionnaires figurent au poste des autres ventes de service. Les dépenses correspondantes sont classées sous l'assistance du bien-être social.

Les renseignements sur les services d'eau des administrations locales (compte courant et compte de capital) proviennent d'un résumé établi spécialement par le ministère. Les revenus et les dépenses de l'Exposition nationale du Canada et de l'Exposition du Canada central ainsi que celles des commissions de stationnement de neuf villes ont été prises en compte dans la mesure où leurs états financiers l'ont permis. Les données sur les écoles (y compris les prélèvements sur des fonds d'équipement scolaire) sont tirées du rapport annuel de 1976 du ministère de l'Éducation qui présente des données financières pour 1975 sur la base de l'année civile.

Manitoba - Les revenus et les dépenses municipales courantes proviennent du rapport annuel de 1975 du ministère des Affaires municipales. Les dépenses en immobilisations sont également tirées

from this report but in order to obtain a breakdown into the sub-functions of expenditure reference was made to the 1975 public investment survey of Statistics Canada. Current revenue and expenditure of school divisions were obtained from the annual report of the Department of Education. Capital expenditures for schools were obtained from the public investment survey of Statistics Canada.

Saskatchewan - Current revenue and expenditure and capital expenditure for all municipalities were taken from the annual report of the Department of Municipal Affairs. Information on schools both current and capital was taken from the annual report of the Department of Education. Separate financial information was obtained for the Northern Saskatchewan School Board, the Northern Saskatchewan Administration District Trust Accounts and five of the Northern Saskatchewan Community Areas and added to the data from the other sources.

Alberta - Current revenue and expenditures, together with capital expenditures for all municipalities were taken from the provincial government's annual report on Municipal Statistics with additional detail obtained from the financial statements of the cities. The revenue and expenditures of the Calgary and Edmonton Exhibitions and 13 Irrigation Districts were included in the Alberta data presented in this report as these entities were considered to form part of local government. Information on school boards was obtained from the Department of Education Annual Report.

British Columbia - Both current and capital revenue and expenditure for all municipalities in the province were obtained from the annual report of the Department of Municipal Affairs. The details of the financial transactions of a number of other entities such as Water Districts, Sewer and Water Districts, and Boards of Cemetery Trustees were derived from individual financial reports and included in the aggregate data for the province. The 1975-76 annual report of the Minister of Education was used as the source of information for financial data on school districts.

Yukon Territory - Information was compiled from the financial statements of the cities of Whitehorse and Dawson, the town of Faro and the Local Improvement Districts of Watson Lake and Mayo. Capital expenditures were reported by the municipalities. Schools are operated by the territorial government and are therefore specifically excluded from the local government data presented for the Yukon.

du rapport, mais pour une ventilation plus poussée des sous-fonctions de dépenses, on a fait appel à l'enquête sur les investissements publics menée en 1975 par Statistique Canada. Les revenus et les dépenses courants des divisions scolaires proviennent du rapport annuel du ministère de l'Éducation. Les dépenses en immobilisations des écoles sont tirées de l'enquête de Statistique Canada sur les investissements publics.

Saskatchewan - Les revenus et les dépenses courants ainsi que les dépenses en immobilisations de toutes les municipalités sont tirées du rapport annuel du ministère des Affaires municipales. L'information sur les écoles (compte courant et compte de capital) provient du rapport annuel du ministère de l'Éducation. On a obtenu des renseignements financiers distincts du conseil scolaire, du compte de fiducie du district d'administration et de cinq des régions communautaires du nord de la Saskatchewan, qui ont été ajoutés aux autres données.

Alberta - Les revenus et les dépenses courants ainsi que les dépenses en immobilisations de toutes les municipalités ont été tirées du rapport annuel du gouvernement provincial sur la statistique municipale; les renseignements supplémentaires ont été obtenus des états financiers des villes. Les revenus et les dépenses des expositions de Calgary et d'Edmonton et des 13 districts d'irrigation ont été incluses dans les données sur l'Alberta, car on juge que ces organismes font partie de l'administration locale. Les renseignements sur les conseils scolaires ont été tirés du rapport annuel du ministère de l'Éducation.

Colombie-Britannique - Les revenus et les dépenses tant courants qu'en immobilisations de toutes les municipalités ont été obtenues du rapport annuel du ministère des Affaires municipales. Les détails des opérations financières de certains organismes comme les régies de district pour l'eau et les égouts et les commissions chargées des cimetières ont été tirés de leurs rapports financiers et inclus dans l'ensemble des données de la province. Le rapport annuel de 1975-76 du ministère de l'Éducation a été la source d'information financière sur les districts scolaires.

Territoire du Yukon - Les données proviennent des états financiers des villes de Whitehorse, Dawson et Faro et des districts d'amélioration locale de Watson Lake et de Mayo. Les dépenses en immobilisations ont été déclarées par les municipalités. Les écoles sont régies par l'administration territoriale et sont donc exclues des données sur les administrations locales du Yukon.

Northwest Territories - Information

was compiled from the financial statements of the city of Yellowknife, the towns of Hay River, Inuvik, Fort Smith, Pine Point, the village of Fort Simpson and the hamlets of Aklavik, Coral Harbour, Pangnirtung and Pelly Bay, together with an estimate of the revenue and expenditure of the remaining five hamlets. The revenue and expenditures of the two Yellowknife school districts were also included. Capital expenditures as reported by the municipalities and school districts in their individual financial statements were likewise incorporated into these statistics.

Tables 1 and 2 - General revenue and expenditure. These tables include current and capital revenue and expenditure of municipalities including waterworks, school boards, municipal hospitals and other components of the local government universe.

Table 3 - Capital expenditure. This table segregates capital expenditure by main function, by province.

Table 4 - Gives a percentage distribution of general revenue by source for each province.

Table 5 - Gives a percentage distribution of general expenditure by main function, by province.

Table 6 - Gives per capita ratio of general revenue by type and by province. Revenue is expressed in thousands of dollars, while the per capita ratio is expressed in dollars.

Table 7 - Expresses the per capita ratio of the main function of general expenditure by province. Expenditure is expressed in thousands of dollars, while per capita ratio is expressed in dollars.

Table 8 - Presents specific purpose transfers from the federal and provincial governments by function for each province. These data provide a breakdown of specific purpose transfers as recorded on line 29 of Table 1.

Table 9 - Presents the summary of taxation revenue, tax collections and taxes receivable for each province.

Table 10 - Provides an analysis of debenture debt charges by purpose and by province broken down for general debentures, school debentures, and utility debentures.

Territoires du Nord-Ouest - Les données pro-

viennent des états financiers des villes de Yellowknife, Hay River, Inuvik, Fort Smith et Pine Point, du village de Fort Simpson, Aklavik, Coral Harbour, Pangnirtung et Pelly Bay; on a fait une estimation des revenus et dépenses des cinq villages restants. Les revenus et les dépenses des deux districts scolaires de Yellowknife ont également été pris en compte. Les chiffres comprennent également les dépenses en immobilisations déclarées par les municipalités et les districts scolaires dans leurs états financiers.

Tableaux 1 et 2 - Revenus et dépenses généraux. Ces tableaux donnent les revenus et dépenses courants et en immobilisations des municipalités, dont les services d'eau, les conseils scolaires, les hôpitaux municipaux et les autres composantes de l'univers des administrations locales.

Tableau 3 - Dépenses en immobilisations. Ce tableau distingue les dépenses en immobilisations selon la fonction principale et la province.

Tableau 4 - Donne la répartition proportionnelle des revenus généraux selon la source pour chaque province.

Tableau 5 - Donne la répartition proportionnelle des dépenses générales selon la fonction principale, par province.

Tableau 6 - Donne les revenus généraux par habitant, par type et par province. Les revenus sont indiqués en milliers de dollars, tandis que le ratio par habitant est donné en dollars.

Tableau 7 - Donne les dépenses générales par habitant, selon la fonction principale par province. Les dépenses sont indiquées en milliers de dollars, tandis que le ratio par habitant est donné en dollars.

Tableau 8 - Présente les transferts à usage précis des administrations fédérales et provinciales selon la fonction et la province. Il s'agit d'une ventilation des transferts à usage précis qui figurent à la ligne 29 du tableau 1.

Tableau 9 - Est un sommaire des revenus fiscaux, des recouvrements d'impôt et des impôts à recevoir par province.

Tableau 10 - Fait une analyse des frais du service de la dette obligataire non garantie, par fonction et par province, ventilés selon l'administration générale, les écoles et les services d'utilité publique.

REVIEW OF REVENUE AND EXPENDITURE 1975

Revenue - General revenue raised by local governments from their own sources in 1975 increased by \$1,047 million or 16.5% over that of the previous year. Higher tax revenue accounted for \$759 million of this increase. Transfers from other governments totalled \$7,339 million or 49.8% of total general revenue. Specific purpose transfers accounted for \$6,402 million which represented an increase of 22.6% over the corresponding figure for 1974. General purpose transfers amounting to \$937 million increased by \$208 million or 28.5%. Total general revenue of \$14,722 million increased by \$2,435 million or 19.8% over the total general revenue for 1974.

Expenditure - General expenditure at \$15,982 million showed an increase of 20.1% over the 1974 expenditure. Education expenditure at \$6,753 million resulted in an increase of 20.2% over that of the previous year and represented 42.3% of the total expenditure. The 1975 expenditure on transportation and communications represented 12% of total general expenditure, while environment represented 8.5%, fiscal services 8.5%, protection to persons and property 7.7% and other functions of expenditure slightly smaller percentages.

A marked increase in general revenue and expenditure occurred in several provinces between 1974 and 1975 as shown by the percentage changes in the tables on page 22.

In Newfoundland the 1975 Department of Municipal Affairs report was not available, so preliminary revenue and expenditure data were used. The following increases were recorded in capital expenditure in 1975, transportation and communications \$4.4 million, recreation and culture \$3.7 million, with small increases in other functions. Capital expenditure on community development decreased by \$1.2 million during the period under review. Current revenue increased by \$22.8 million, accounted for by increases of \$8.5 million in taxation, \$10.8 million in specific purpose transfers, and \$3.5 million from other sources. Current expenditure increased by \$17.1 million, owing to increases in transportation and communications of \$2.9 million, environment \$4.8 million, recreation and culture \$3.1 million, fiscal services \$2.9 million and other functions of expenditure \$3.4 million.

In Prince Edward Island current revenue for 1975 increased by \$8,260,000 over that for 1974 accounted for by the following: taxation \$461,000, other revenue from own sources \$620,000, general purpose transfers \$648,000, specific purpose transfers \$6,498,000. Current

REVUE DES REVENUS ET DES DÉPENSES POUR 1975

Revenus - Les revenus généraux des administrations locales tirées de source propre ont augmenté en 1975 de \$1,047 millions, soit de 16.5 % par rapport à l'année précédente. Les revenus fiscaux ont compté pour \$759 millions dans cette augmentation. Les transferts en provenance d'autres administrations se sont élevés à \$7,339 millions soit à 49.8 % du total des revenus généraux. Les transferts à usage précis sont intervenus pour \$6,402 millions soit une augmentation de 22.6 % par rapport à 1974. Les transferts de nature générale se sont élevés à \$937 millions, soit une augmentation de \$208 millions ou 28.5 %. Au total, les revenus généraux ont augmenté de \$2,435 millions ou 19.8 % par rapport à 1974 pour s'établir à \$14,722 millions.

Dépenses - Les dépenses générales ont accusé une hausse de 20.1 % par rapport à 1974 pour se fixer à \$15,982 millions. Les dépenses au titre de l'éducation ont atteint \$6,753 millions, soit un gain de 20.2 % par rapport à l'année précédente; elles ont représenté 42.3 % des dépenses totales. Les transports et communications ont rendu compte en 1975 de 12 % du total des dépenses générales, l'environnement, de 8.5 %, les services financiers, de 8.5 %, la protection des personnes et des biens, de 7.7 %; les autres fonctions sont intervenues pour un pourcentage légèrement inférieur.

Les revenus et dépenses généraux ont sensiblement augmenté dans plusieurs provinces de 1974 à 1975, comme en témoignent les taux de variation des tableaux à la page 22.

En l'absence du rapport de 1975 du ministère des Affaires municipales de Terre-Neuve, il a fallu recourir aux données préliminaires sur les revenus et dépenses. Au chapitre des dépenses d'investissement, on a relevé en 1975, des hausses de \$4.4 millions pour les transports et communications et de \$3.7 millions pour les loisirs et la culture, ainsi que des gains moins importants pour les autres dépenses; par contre, on a observé, au cours de la même période, un recul de \$1.2 million pour la mise en valeur du territoire. Les revenus courants se sont accrues de \$22.8 millions grâce aux progressions de \$8.5 millions au titre des revenus fiscaux, de \$10.8 millions à celui des transferts à usage précis et de \$3.5 millions à celui des autres revenus. Les dépenses courantes ont grimpé de \$17.1 millions consécutivement aux augmentations suivantes: transports et communications (\$2.9 millions), environnement (\$4.8 millions), loisirs et culture (\$3.1 millions), services financiers (\$2.9 millions) et autres dépenses (\$3.4 millions).

À l'Île-du-Prince-Édouard, les revenus courants de 1975 ont dépassé de \$8,260,000 celles de 1974; cette progression est imputable aux revenus fiscaux (hausse de \$461,000), aux autres revenus de sources propres (\$620,000), aux transferts de nature générale (\$648,000) et aux transferts à usage précis

expenditure increased by \$7,785,000 resulting from increases in expenditure for general government \$249,000, protection of persons and property \$249,000, transportation and communications \$350,000, environment \$130,000, housing \$420,000, recreation and culture \$423,000, education \$5,676,000 and fiscal services \$288,000. Capital grants increased by \$3,477,000 while capital expenditure increased by \$5,841,000. The latter arose from the following increases: general government \$831,000, environment \$5,042,000 (water purification and supply \$1,939,000, sewage collection and disposal \$3,103,000), recreation and culture \$145,000, protection of persons and property \$89,000, education \$24,000, accompanied by a decline in capital expenditure for transportation of \$233,000 and for housing of \$57,000.

In Nova Scotia current revenue in 1975 exceeded that of 1974 by \$69.5 million, due to increases in taxation \$17.9 million, general purpose transfers \$12.8 million, specific purpose transfers \$32.4 million and other sources of revenue \$6.4 million. Current expenditure increased by \$64.7 million caused by increases in education of \$30.3 million, public health, mainly municipal hospitals of \$7.4 million, protection to persons and property \$5.3 million, and other functions of expenditure \$21.7 million.

In New Brunswick capital expenditure increased by \$22.7 million, reflected in the following functions; general government \$1.3 million, transportation and communications \$6.4 million, environment \$13.3 million, recreation and cultural services \$3.3 million, protection of person and property \$0.8 million together with a decrease in community development and other functions of \$2.4 million. Current revenue increased by \$17.6 million over 1974 reflected by increases of \$12.4 million in own source revenue, \$4.4 million in general purpose transfers and \$0.8 million in specific purpose transfers. Current expenditure increased by \$17.4 million reflected in the following increases over 1974, general government \$0.9 million, protection of persons and property \$3.2 million, transportation and communications \$5.1 million, environment \$2.4 million, recreation and cultural services \$2 million, fiscal services \$3.2 million, and other items of expenditure \$0.6 million.

In Quebec current revenue for 1975 increased by \$478 million over that of 1974, due in the main to an increase of \$113.5 million in taxes, \$51 million in other own source revenue, \$72.5 million in general purpose transfers and \$241 million in specific purpose transfers. Current expenditure increased

(\$6,498,000). Les dépenses courantes se sont accrues de \$7,785,000 consécutivement à l'augmentation des dépenses au titre des services d'administration générale (\$249,000), de la protection des personnes et des biens (\$249,000), des transports et des communications (\$350,000), de l'environnement (\$130,000), du logement (\$420,000), des loisirs et de la culture (\$423,000), de l'éducation (\$5,676,000) et des services financiers (\$288,000). Les subventions d'équipement ont grimpé de \$3,477,000 et les dépenses d'investissement, de \$5,841,000. Les dépenses d'investissement liées aux services d'administration générale ont progressé de \$831,000, celles liées à l'environnement, de \$5,042,000 (purification et distribution de l'eau - \$1,939,000; collecte et évacuation des eaux d'égoût - \$3,103,000) et celles liées aux loisirs et à la culture, de \$145,000; protection des personnes et des biens \$89,000, éducation \$24,000; en revanche, les dépenses d'investissement liées aux transports ont baissé de \$233,000 et celles liées au logement, de \$57,000.

En Nouvelle-Écosse, les revenus courants de 1975 ont dépassé de \$69.5 millions celles de 1974 à cause de la progression des revenus fiscaux (\$17.9 millions), des transferts de nature générale (\$12.8 millions), des transferts à usage précis (\$32.4 millions) et des autres sources de revenu (\$6.4 millions). Les dépenses courantes ont marqué une hausse de \$64.7 millions ventilée comme suit: éducation (\$30.3 millions), santé publique (principalement hôpitaux municipaux) (\$7.4 millions), protection des personnes et des biens (\$5.3 millions) et autres dépenses (\$21.7 millions).

Au Nouveau-Brunswick, les dépenses d'investissement ont crû de \$22.7 millions: les augmentations se sont fait sentir dans les services d'administration générale (\$1.3 million), les transports et communications (\$6.4 millions), l'environnement (\$13.3 millions), les loisirs et la culture (\$3.3 millions) et la protection des personnes et des biens (\$0.8 million) alors que la mise en valeur du territoire et les autres dépenses ont baissé de \$2.4 millions. Les revenus courants ont progressé de \$17.6 millions sur celles de 1974 consécutivement à des gains de \$12.4 millions des revenus de sources propres, de \$4.4 millions des transferts de nature générale et de \$0.8 million des transferts à usage précis. Les dépenses courantes ont augmenté de \$17.4 millions sur celles de 1974 sous l'effet des hausses relevées dans les services d'administration générale (\$0.9 million), la protection des personnes et des biens (\$3.2 millions), les transports et communications (\$5.1 millions), l'environnement (\$2.4 millions), les loisirs et la culture (\$2 millions), les services financiers (\$3.2 millions) et les autres postes de dépenses (\$0.6 million).

En 1975, les revenus courants du Québec ont dépassé de \$478 millions celles de 1974 en raison de l'augmentation de \$113.5 millions au titre des revenus fiscaux, de \$51 millions à celui des autres revenus de sources propres, de \$72.5 millions à celui des transferts de nature générale et de \$241 millions à celui des transferts à usage précis.

by \$456.3 million accounted for by the following increases in expenditure: general government \$22 million, protection of persons and property \$60.1 million, transportation and communications \$28 million, environment \$19.8 million; recreation and culture \$52.3 million, education \$167.6 million, fiscal services \$91.4 million, and other services \$15.1 million.

In Ontario although the percentage change in revenue and expenditure between 1974 and 1975 was smaller than in other provinces, there was a substantial increase in revenue and expenditure in 1975. Current revenue increased by \$924.1 million accounted for by increases in taxation of \$308.9 million, grants in lieu of taxes \$24.6 million, other revenue \$85.2 million, general purpose transfers \$67.4 million, and specific purpose transfers of \$438 million.

Current expenditure increased by \$774 million in 1975 compared with 1974. Increased expenditures were recorded in education of \$394 million, protection of persons and property of \$88 million, fiscal services \$93 million, general government \$48 million, recreation and culture \$36 million, natural resources (conservation authorities) \$33 million, health (mainly municipal hospitals) \$27 million, environment \$24 million, and other functions of expenditure \$31 million. Capital expenditure increased by \$234 million in 1975 over 1974, in the following functions, transportation and communications \$50 million, environment \$94 million of which sewage collection and disposal accounted for \$53 million, education \$31 million, general government \$25 million, recreation and culture \$21 million, housing \$38 million, other functions of expenditure \$5 million together with a decrease in natural resources of \$30 million. This decrease was offset by the increase in current expenditure of \$33 million under this function. This shift was accounted for by the fact that the grants from the province of Ontario to conservation authorities were brought into current revenue and expenditure by the Ministry of Treasury, Economics and Intergovernmental Affairs, and no breakdown between current and capital was available.

In Manitoba, capital expenditure increased by \$37.1 million, mainly accounted for by an increase in transportation and communications of \$14 million, recreation and cultural services \$8.8 million and education \$8.9 million. Current revenue increased by \$97.7 million accounted for by increased taxes of \$55.1 million, specific purpose transfers \$24.5 million and other sources of revenue \$18.1 million. Current expenditure increased by \$95.8 million owing to an increase of \$44.2 million in education, \$11.6

Les dépenses courantes ont marqué une hausse de \$456.3 millions, imputable aux fonctions suivantes: services d'administration générale (\$22 millions), protection des personnes et des biens (\$60.1 millions), transports et communications (\$28 millions), environnement (\$19.8 millions), loisirs et culture (\$52.3 millions), éducation (\$167.6 millions), services financiers (\$91.4 millions) et autres services (\$15.1 millions).

Les revenus et les dépenses de l'Ontario ont enregistré une hausse sensible, même si leur taux de variation a été inférieur à celui d'autres provinces de 1974 à 1975. Les revenus courants ont avancé de \$924.1 millions grâce à la croissance des revenus fiscaux (\$308.9 millions), des subventions en remplacement d'impôts (\$24.6 millions), des autres revenus (\$85.2 millions), des transferts de nature générale (\$67.4 millions) et des transferts à usage précis (\$438 millions).

Les dépenses courantes ont augmenté de \$774 millions en 1975 par rapport à leur niveau de 1974. L'accroissement se répartit comme suit: éducation (\$394 millions), protection des personnes et des biens (\$88 millions), services financiers (\$93 millions), services d'administration générale (\$48 millions), loisirs et culture (\$36 millions), ressources naturelles (services de conservation - \$33 millions), santé (surtout les hôpitaux municipaux - \$27 millions), environnement (\$24 millions) et autres dépenses (\$31 millions). De 1974 à 1975, les dépenses d'investissement ont dégagé une hausse de \$234 millions, ventilée parmi les transports et communications (\$50 millions), l'environnement (\$94 millions, dont \$53 millions au titre de la collecte et de l'évacuation des eaux d'égout), l'éducation (\$31 millions), les services d'administration générale (\$25 millions), les loisirs et culture (\$21 millions), le logement (\$38 millions) et les autres dépenses (\$5 millions); par contre, les dépenses d'investissement liées aux ressources naturelles ont fléchi de \$30 millions. Cette diminution a été compensée par l'augmentation de \$33 millions observée à ce chapitre pour les dépenses courantes. Le revirement est imputable au fait que le ministère du Trésor, de l'Économie et des Affaires intergouvernementales a imputé aux revenus et dépenses courantes les subventions consenties par la province de l'Ontario aux services de conservation; on ignore par conséquent dans quelle mesure ces subventions représentent des dépenses courantes ou d'investissement.

Au Manitoba, les dépenses d'investissement ont progressé de \$37.1 millions, surtout en raison de la hausse des transports et communications (\$14 millions), des services de loisirs et de culture (\$8.8 millions) et de l'éducation (\$8.9 millions). Les revenus courants ont augmenté de \$97.7 millions, provient des revenus fiscaux (\$55.1 millions), des transferts à usage précis (\$24.5 millions) et des autres revenus (\$18.1 millions). Les dépenses courantes ont grimpé de \$95.8 millions: éducation (\$44.2 millions), transports et communications (\$11.6 millions), services financiers (\$6.2

million in transportation and communications, \$6.2 million in fiscal services, \$8.8 million in recreation and cultural services, \$10.7 million in health, \$5.1 million in protection, \$6.5 million in environment and \$2.7 million in other services.

In Saskatchewan current revenue increased by \$100 million as a result of an increase in taxation of \$23.8 million, specific purpose transfers of \$57 million and other revenue sources of \$19.2 million. Current expenditure also increased by \$100 million accounted for by increases of \$5 million in general government, \$6 million in protection of persons and property, \$11 million in transportation and communications, \$29 million in health, resulting from increased expenditures of municipal hospitals, \$32 million in education, and \$17 million in other expenditure functions. Capital expenditure increased by \$28 million over 1974 due to increases of \$11 million in transportation and communications, \$8 million in education, \$5 million in recreation and cultural services and \$4 million in other functions.

In Alberta current revenue increased by \$292.7 million in comparison to 1974. Taxes increased by \$74 million, other revenue from own sources by \$48 million, specific purpose transfers by \$164.6 million and general purpose transfers by \$9.4 million together with a slight decrease in remittances from own enterprises. Current expenditure increased by \$319 million, due to increases in education expenditure of \$112 million, transportation and communications of \$22 million, public health including municipal hospitals \$57 million, fiscal services \$55 million, recreation and cultural services \$16 million, protection to persons and property \$20 million, environment \$19 million and other functions of expenditure \$18 million.

In British Columbia current revenue increased by \$268 million in 1975 compared with 1974. Taxes accounted for \$146.6 million of this increase, along with other revenue from own sources \$30 million, grants in lieu of taxes \$3.3 million, general purpose transfers \$29 million and specific purpose transfers \$59.2 million. Capital grants increased by \$73.2 million in 1975 compared with 1974.

Current expenditure increased by \$229 million, accounted for by increases in education expenditure of \$147.5 million, protection of persons and property \$24 million, recreation and culture \$16.5 million, transportation and communications \$14 million, and other

millions), services de loisirs et de culture (\$8.8 millions), santé publique (\$10.7 millions), protection des personnes et des biens (\$5.1 millions), environnement (\$6.5 millions) et autres services (\$2.7 millions).

En Saskatchewan, les revenus courants ont progressé de \$100 millions consécutivement à la hausse de \$23.8 millions des revenus fiscaux, de \$57 millions des transferts à usage précis et de \$19.2 millions des autres revenus. Les dépenses courantes ont également augmenté de \$100 millions, sous l'effet des gains enregistrés par les services d'administration générale (\$5 millions), la protection des personnes et des biens (\$6 millions), les transports et communications (\$11 millions), la santé (accroissement des dépenses pour les hôpitaux municipaux - \$29 millions), l'éducation (\$32 millions) et les autres dépenses (\$17 millions). Les dépenses d'investissement ont grimpé de \$28 millions sur celles de 1974 en raison de la croissance des transports et communications (\$11 millions), de l'éducation (\$8 millions), des loisirs et de la culture (\$5 millions) et des autres dépenses (\$4 millions).

En Alberta, les revenus courants se sont haussés de \$292.7 millions par rapport à 1974. Les revenus fiscaux ont progressé de \$74 millions, les autres revenus de sources propres, de \$48 millions, les transferts à usage précis, de \$164.6 millions et les transferts de nature générale, de \$9.4 millions; en revanche, les remises des propres entreprises ont légèrement fléchi. Les dépenses courantes ont augmenté de \$319 millions du fait de la hausse des dépenses au titre de l'éducation (\$112 millions), des transports et communications (\$22 millions), de la santé publique (y compris les hôpitaux municipaux) (\$57 millions), des services financiers (\$55 millions), des loisirs et de la culture (\$16 millions), de la protection des personnes et des biens (\$20 millions), de l'environnement (\$19 millions) et des autres fonctions (\$18 millions).

En 1975, les revenus courants de la Colombie-Britannique ont marqué une hausse de \$268 millions sur celles de 1974. Les revenus fiscaux sont intervenus pour \$146.6 millions de cet accroissement, les autres revenus de sources propres, pour \$30 millions, les subventions en remplacement d'impôts, pour \$3.3 millions, les transferts de nature générale, pour \$29 millions et les transferts à usage précis, pour \$59.2 millions. Les subventions d'équipement ont crû en 1975 de \$73.2 millions sur celles de 1974.

Les dépenses courantes se sont haussées de \$229 millions sous l'effet des progressions enregistrées au chapitre de l'éducation (\$147.5 millions), de la protection des personnes et des biens (\$24 millions), des loisirs et de la culture (\$16.5 millions), des transports et des communications

expenditure functions by \$27 million. Capital expenditure increased by \$73 million accounted for by increases in education \$55 million, transportation and communications \$12 million, and other items of expenditure \$6 million.

In the Yukon Territory where the percentage increase in revenue between 1974 and 1975 was 80.9% current revenue increased by \$3,513,000, as taxes increased by \$243,000, grants in lieu of taxes by \$102,000, other revenue from own sources by \$292,000 together with transfers from the territorial government for current purposes of \$91,000 and for capital purposes of \$2,785,000. Current expenditure increased by \$390,000, accounted for by increases of \$127,000 in general government, \$103,000 in protection of persons and property, \$126,000 in recreation and culture and \$34,000 in other functions. Capital expenditure increased by \$4,938,000 including increases in transportation and communications of \$1,765,000, environment \$1,017,000, community development \$1,362,000 and recreation and culture \$886,000, together with a decrease in protection of persons and property of \$65,000, and in other service of \$27,000.

In the Northwest Territories current revenue increased by \$5,799,000 in 1975 over 1974, accounted for by the following increases in sources of revenue taxes \$955,000, grants in lieu of taxes \$1,032,000, other revenue from own sources \$2,032,000, general purpose transfers \$339,000 and specific purpose transfers \$1,441,000. Transfers from the Territorial government for capital purposes increased by \$845,000. In 1974 capital construction for schools amounted to \$2,045,000, whereas in 1975 it was only \$103,000, a decline of \$1,942,000. On the other hand capital construction for general government increased by \$703,000, protection of persons and property \$176,000, transportation and communications \$816,000, environment \$765,000, recreation and culture \$166,000 and housing, trade and industry and tourism \$161,000.

Section B. Economic Classification

In Tables 11 and 12 the revenue and expenditures of local government are classified in accordance with the economic analysis concepts used in the System of National Accounts. In this system revenues are identified by type and expenditures by economic object.

Since there are a number of essential differences between the conceptual framework of the Financial Management series within which gross general revenue and expenditure are compiled and the economic analysis of revenue and expenditure, Tables 13 and 14 provide a reconciliation between the two series.

(\$14 millions) et des autres dépenses (\$27 millions). Les dépenses d'investissement se sont accrues de \$73 millions consécutivement aux augmentations de \$55 millions pour l'éducation, de \$12 millions pour les transports et communications et de \$6 millions pour les autres dépenses.

Dans le Territoire du Yukon, où les revenus ont grimpé de 80.9 % de 1974 à 1975, les revenus courants se sont accrues de \$3,513,000: les revenus fiscaux ont progressé de \$243,000, les subventions en remplacement d'impôts, de \$102,000, les autres revenus de sources propres, de \$292,000 et les transferts en provenance de l'administration territoriale, de \$91,000 (fins courantes) et de \$2,785,000 (fins d'investissement). La hausse de \$390,000 au chapitre des dépenses courantes provient de l'augmentation des dépenses au titre des services d'administration générale (\$127,000), de la protection des personnes et des biens (\$103,000), des loisirs et de la culture (\$126,000) et des autres fonctions (\$34,000). Les dépenses d'investissement ont avancé de \$4,938,000: progressions de \$1,765,000 au chapitre des transports et communications, de \$1,017,000 à celui de l'environnement, de \$1,362,000 à celui de la mise en valeur du territoire et de \$886,000 à celui des loisirs et de la culture, et fléchissement de \$65,000 à celui de la protection des personnes et des biens et de \$27,000 dans les autres services.

Dans les Territoires du Nord-Ouest, les revenus courants de 1975 ont dépassé de \$5,799,000 celles de 1974 sous l'effet des hausses suivantes: revenus fiscaux (\$955,000), subventions en remplacement d'impôts (\$1,032,000), autres revenus de sources propres (\$2,032,000), transferts de nature générale (\$339,000) et transferts à usage précis (\$1,441,000). Les transferts en provenance de l'administration territoriale aux fins d'investissement ont crû de \$845,000. Les immobilisations scolaires sont passées de \$2,045,000 en 1974 à seulement \$103,000 en 1975, ce qui représente un recul de \$1,942,000. En revanche, les dépenses d'investissement liées à d'autres fonctions ont progressé: services d'administration générale (\$703,000), protection des personnes et des biens (\$176,000), transports et communications (\$816,000), environnement (\$765,000), loisirs et culture (\$166,000) et logement, commerce, industrie et tourisme (\$161,000).

Section B. Classement économique

Dans les tableaux 11 et 12, les revenus et les dépenses des administrations locales sont classées selon les principes de l'analyse par objet économique utilisés dans le Système de comptabilité nationale. Ainsi, les revenus sont distingués par type et les dépenses, par objet économique.

Comme il existe un certain nombre de différences essentielles entre le cadre conceptuel de la gestion financière servant au calcul des revenus bruts et des dépenses brutes et l'analyse économique des revenus et des dépenses, les tableaux 13 et 14 font le rapprochement de ces deux séries.

The following are the major adjustments which must be made to the Financial Management series calculations in order to reconcile gross general revenue with the total revenue of local governments on a National Accounts basis:

- (a) Transfers from other levels of government — for purposes of the Financial Management series data on transfers from other levels of government are the amounts reported by the receiving government. However in National Income and Expenditure series the data used are those of the paying governments. Consequently, an adjustment is required to replace the transfer amounts reported by local government with amounts recorded as paid by senior governments.
- (b) Difference in classification represents improved statistical information which has been incorporated into the Financial Management series but, due to the requirement of historical continuity in the National Income and Expenditure series, must be deferred until the next major revision to avoid a "break" in the series. The item in which the statistical improvement occurred was formerly designated as "Interest and tax penalties" and classified in the economic series as "Indirect taxes" on the basis that the bulk of the item was tax penalties. Recently the data for the components of this item have become available as "Interest" and "Interest and penalties on taxes" and identified as such in the Financial Management series and classified in the economic classification (Table 11) as "Investment income" and "Indirect taxes" respectively. To maintain continuity in the National Income and Expenditure series the "Interest" component of the former item "Interest and tax penalties" must continue to be classified as "Indirect taxes".
- (c) Sales of goods and services, in the National Account series are deducted from expenditures on goods and services in order to measure the "final" consumption of such goods and services. In the Financial Management series such proceeds are regarded as revenue and in order to reconcile the two sets of data these proceeds must be deducted from both gross revenue and expenditure.
- (d) Revenue not arising from production represents a portion of the Financial Management revenue source "Miscellaneous revenue". It is an amount derived from a supplementary analysis, deemed to be interfund transfers and therefore not considered as revenue in the National Accounts series.
- (e) Other — Represents the balance of "other revenue" per the economic analysis on Table 11 in the Financial Management series which must be deducted to arrive at total revenue on a National Accounts

Voici les principaux ajustements qu'il faut apporter à la série de gestion financière pour rapprocher les revenus généraux bruts des revenus totaux des administrations locales selon la comptabilité nationale:

- a) Les transferts en provenance d'autres niveaux d'administration, pour les données de la série de gestion financière, sont les montants déclarés par l'administration bénéficiaire. Or, la comptabilité nationale utilise les données de l'administration payante. Il s'agira de remplace les montants des transferts déclarés par l'administration locale par ceux que les paliers supérieurs ont dit avoir versés.
- b) Une classification différente rehausserait la qualité de l'information statistique qui est intégrée dans la série de la gestion financière, mais vu la nécessité de maintenir la continuité historique de la série de la comptabilité nationale, elle devra attendre la prochaine révision en profondeur pour éviter toute coupure. Le poste qui fait l'objet d'une telle amélioration était désigné autrefois par "intérêts et pénalités au titre des impôts" et classé dans la série économique comme "impôts indirects", car on croyait que les pénalités composaient la grande partie de ce poste. On peut obtenir depuis quelque temps les données pour les composantes de ce poste; elles figurent sous "intérêts" et "intérêts et pénalités au titre des impôts" dans la série de gestion financière et sous "revenu de placements" et "impôts indirects" dans la classification économique du tableau 11. Pour assurer la continuité de la série de la comptabilité nationale, la composante "intérêts" de l'ancien poste "intérêts et pénalités au titre des impôts" devra toujours être classée comme "impôts indirects".
- c) Les ventes de biens et services, dans la série de la comptabilité nationale, sont déduites des dépenses au chapitre des biens et services afin de mesurer la consommation "finale" de tels biens et services. Comme ce produit est considéré comme un revenu par la gestion financière, il faut le déduire à la fois des revenus et des dépenses brutes pour rapprocher les deux séries.
- d) Les revenus ne provenant pas de la production constituent l'une des sources des revenus diverses de la gestion financière. Ce montant est produit par une analyse supplémentaire; considérées comme des transferts entre fonds, ces revenus ne figurent pas dans la série de la comptabilité nationale.
- e) Autres — Selon l'analyse économique du tableau 11, c'est le solde des autres revenus de la série de gestion financière qui doit être retranché pour donner les revenus totaux selon la comptabilité nationale. Ce montant est dû à une

basis. The amount is due to a difference in timing of the two compilations and the source data for each. If "Actual" as opposed to "Preliminary" source data were available at the time of the National Accounts compilation, there would be no need for this item in the reconciliation.

The following are the major adjustments required to reconcile gross general expenditure in the Financial Management series with current expenditures as determined by the National Income and Expenditure series.

- (a) Depreciation as employed for the Local government sub-sector in the System of National Accounts is equivalent to capital consumption allowances and is included in arriving at the measurement of "Current expenditures on goods and services". In the Financial Management series depreciation is not recognized as an expenditure since gross general expenditure includes both current and capital outlays. An adjustment is therefore required to add such an expenditure to the Financial Management expenditure series.
- (b) Transfers to other levels of government within the Government Sector of the System of National Accounts, by convention, are shown at the amount of the paying government. For the Local government sub-sector the amounts paid are not identifiable and therefore the amounts recorded as received by the other sub-sector are used. Although the transfers paid by Local governments are not identifiable, by concept they are contained within the capital expenditures in the Financial Management series. Through the process of eliminating capital expenditures to reconcile to current expenditures on goods and services, the transfers were eliminated. It is therefore necessary to add back the transfers in reconciling to the System of National Accounts and in so doing, use the amounts recorded as received by the other sub-sectors.
- (c) Capital expenditures - As indicated in the previous paragraph gross general expenditure includes capital costs while the national accounts measurement of goods and services excludes such expenditures. A further adjustment must be made to the financial management expenditure series to eliminate these capital expenditures.
- (d) Hospitals - The expenditures of municipally owned hospitals which are included in gross general expenditures must be deducted therefrom to conform to the National Accounts series in which hospitals are treated as a separate sub-sector.

différence de période des deux compilations et aux données de référence de chacune. Si on disposait des chiffres réels au lieu des chiffres préliminaires lors du calcul des comptes nationaux, il serait inutile d'inclure ce poste dans le rapprochement.

Voici les principaux ajustements qu'exige le rapprochement des dépenses générales brutes calculées pour la gestion financière avec les dépenses courantes établies par la série de comptabilité nationale.

- a) L'amortissement utilisé par le sous-secteur des administrations locales du Système de la comptabilité nationale correspond aux provisions pour consommation de capital et sert au calcul des "dépenses générales en biens et services". L'amortissement n'est pas considéré comme une dépense par la gestion financière puisque les dépenses générales brutes comprennent à la fois les dépenses courantes et en immobilisations. Il faut donc faire un ajustement pour compter une telle dépense dans la série de la gestion financière.
- b) Les transferts aux autres niveaux d'administration dans le secteur des administrations du Système de la comptabilité nationale, par convention, figurent selon le montant versé par l'administration payante. Comme les montants ne peuvent être repérés dans le sous-secteur des administrations locales, on utilise les montants inscrits tels qu'ils sont reçus par l'autre sous-secteur. Même si l'on ne peut distinguer les transferts versés par les administrations locales, ils sont compris, sur le plan du concept, dans les dépenses en immobilisations de la série de gestion financière. En retranchant les dépenses en immobilisations pour obtenir un rapprochement des dépenses courantes en biens et services, on se trouve à éliminer les transferts. Il importe donc de faire un ajustement pour récupérer les transferts dans le rapprochement selon la comptabilité nationale et, de ce fait, utiliser les montants inscrits tels qu'ils sont reçus par les autres sous-secteurs.
- c) Dépenses en immobilisations - Comme il est dit au paragraphe précédent, les dépenses générales brutes prennent en compte le coût en capital, tandis que la comptabilité nationale des biens et services exclut de telles dépenses. Un autre ajustement doit être fait aux dépenses de la gestion financière pour éliminer ces dépenses en immobilisations.
- d) Hôpitaux - Les dépenses des hôpitaux municipaux prises en compte dans les dépenses générales brutes doivent en être déduites, car la comptabilité nationale considère les hôpitaux comme un sous-secteur distinct.

Section C. Assets and Liabilities

The chief sources of information on local government financial assets and liabilities (and subsidiary tables relating thereto) are the annual reports compiled by provincial Departments of Municipal Affairs and Education. Data on the assets and liabilities of municipal hospitals have been obtained from the Health Division of Statistics Canada.

Comments on the coverage of assets and liabilities of local governments in each province and territory together with a description of data sources follow.

Newfoundland - As the Department of Municipal Affairs and Housing was unable to provide balance sheets data for 1973, 1974 and 1975, an analysis of the 1975 municipal audit reports that were available was made by Statistics Canada. This analysis included the balance sheet information for the cities of St. John's and Corner Brook, the Local Improvement district of Labrador City, and the St. John's Metro Area Board, together with data on 66 of 103 towns, 13 of 41 Local Improvement Districts, 5 of 11 rural districts and 16 out of 136 communities. These factors should be considered if one is comparing assets and liabilities in Newfoundland with those of other provinces.

Prince Edward Island - Assets and liabilities were taken from the Department of Municipal Affairs annual report. To these were added assets and liabilities of the sewer and water revenue fund and capital fund for Charlottetown and Summerside, together with the assets and liabilities of schools as recorded in the Department of Education Annual Report.

Nova Scotia - Assets and liabilities both municipal and school were taken from the annual report of the Department of Municipal Affairs. Further information was obtained from the reports of the city of Halifax, the towns of Glace Bay and Bridgewater, and the Public Service Commission of Halifax.

New Brunswick - Assets and liabilities were obtained from the annual report of the Department of Municipal Affairs. Additional information was obtained from city reports and from the financial statements of the Oromocto Development Corporation.

Quebec - A summary of assets and liabilities of all municipalities was submitted by the Quebec Bureau of Statistics. To this was added the asset and liability information for the Montréal and Québec urban Communities and the Outaouais Regional Community obtained from individual reports of these communities. Balance sheet data for School Boards for the year ended June 30, 1976 were not available

Section C. Actif et passif

La source principale d'information sur l'actif et le passif financier des administrations locales (et sur les états auxiliaires), ce sont les rapports annuels établis par les ministères provinciaux des Affaires municipales et de l'Éducation. Les données sur l'actif et le passif des hôpitaux municipaux ont été obtenues de la Division de la santé de Statistique Canada.

Voici certaines observations sur ce qu'englobent l'actif et le passif des administrations locales dans chaque province et territoire ainsi qu'une description des sources de données.

Terre-Neuve - Puisque le ministère des Affaires municipales et de l'Habitation a été incapable de fournir les données des bilans de 1973, 1974 et 1975, Statistique Canada a effectué une analyse des rapports municipaux de vérification de 1975 auxquels il avait accès. Cette analyse prenait en compte le bilan des villes de St. John's et de Cornerbrook, du district d'amélioration locale de Labrador City et le Conseil métropolitain de St. John's, ainsi que des données sur 66 des 103 villes, 13 des 41 districts d'amélioration locale, 5 des 11 districts ruraux et 16 des 136 collectivités. Il faut tenir compte de ces facteurs lorsqu'on veut comparer l'actif et le passif de Terre-Neuve avec ceux des autres provinces.

Île-du-Prince-Édouard - L'actif et le passif proviennent du rapport annuel du ministère des Affaires municipales. Viennent s'ajouter l'actif et le passif du fonds des revenus et du fonds des immobilisations des services des égouts et de l'eau des villes de Charlottetown et Summerside, ainsi que l'actif et le passif des écoles qui figurent dans le rapport annuel du ministère de l'Éducation.

Nouvelle-Écosse - L'actif et le passif des municipalités et des écoles proviennent du rapport annuel du ministère des Affaires municipales. Des renseignements supplémentaires ont été tirés des rapports des villes de Halifax, Glace Bay et Bridgewater ainsi que de la Commission de la Fonction publique de Halifax.

Nouveau-Brunswick - L'actif et le passif proviennent du rapport annuel du ministère des Affaires municipales. Des renseignements supplémentaires ont été tirés des rapports des villes et des états financiers de la société de développement d'Oromocto.

Québec - Le Bureau de la statistique du Québec a fourni un sommaire de l'actif et du passif de l'ensemble des municipalités. On y a ajouté les renseignements sur l'actif et le passif des communautés urbaines de Montréal et de Québec et de la communauté régionale de l'Outaouais, tirés de leurs rapports financiers. Les données des bilans des conseils scolaires pour l'exercice terminé le 30 juin 1976 n'ont pu être obtenues pour

for incorporation into Tables 15 and 16. However as the data for debenture debt, long-term debt and other debt of school boards were available, they were incorporated into Table 16 and other debenture tables in the publication.

In 1975 the debenture debt of the Montréal Transit system was excluded from this publication for the first time, as it is considered a municipal enterprise, independent of the municipality. Gross debenture debt for Quebec as at December 31, 1974 in Table 18 has been adjusted to reflect this change.

Ontario - A summary of all assets and liabilities of the revenue fund, the capital fund and all reserve funds and of local boards whose operations are consolidated with municipal operations was provided by the Ministry of Treasury, Economics and Intergovernmental Affairs. A separate summary was provided for waterworks. To these were added the assets and liabilities for schools from the Ministry of Education report, and from the financial statements of all conservation authorities, the Central Canada and Canadian National Exhibitions.

Manitoba - Assets and liabilities of all municipalities were taken from the consolidated report of the Department of Municipal Affairs while those pertaining to unitary school divisions were obtained from a special submission supplied by the Department of Education. The balance sheet of the Northern Affairs Fund was also incorporated into the provincial total.

Saskatchewan - Assets and liabilities of all municipalities were recorded in the annual report of the Department of Municipal Affairs. To these were added the assets and liabilities of school boards obtained from the annual report of the Department of Education. Similarly data on the Northern Saskatchewan School Boards, the Northern Saskatchewan Administration District Trust Account, and five of the Northern Saskatchewan Community Areas were obtained from their financial statements.

Alberta - Assets and liabilities of all municipalities were taken from the summaries as contained in the annual reports on Municipal Statistics. The balance sheet information of the Calgary and Edmonton exhibitions and 13 Irrigation Districts were added as they are considered to form part of local government. Data on school boards was obtained from the annual report of the Department of Education.

British Columbia - Assets and liabilities as recorded in the report on Municipal Statistics were supplemented by information

être intégrées dans les tableaux 15 et 16. Par contre, les données sur la dette obligataire, la dette à long terme et autres dettes des conseils scolaires étant disponibles, elles ont été intégrées dans le tableau 16 et dans les autres tableaux de la publication portant sur les obligations.

La dette obligataire du réseau du transport urbain de Montréal a été exclue de cette publication pour la première fois en 1975, car il est considéré comme une entreprise municipale, indépendante de la municipalité. La dette obligataire brute du Québec au 31 décembre 1974, qui figure au tableau 18, a été ajustée en fonction de ce changement.

Ontario - Le ministère du Trésor, de l'Économie et des Affaires intergouvernementales a fourni un sommaire de l'actif et du passif des fonds des revenus, des fonds des immobilisations et de tous les fonds de réserve et des conseils locaux dont l'activité est englobée avec celle des municipalités. Les services d'eau ont fait l'objet d'un sommaire distinct. On y a ajouté l'actif et le passif des écoles, tirés du rapport du ministère de l'Éducation, ainsi que l'actif et le passif obtenus des états financiers de toutes les régies de conservation, de l'Exposition du Canada central et de l'Exposition nationale du Canada.

Manitoba - L'actif et le passif de toutes les municipalités proviennent du rapport consolidé du ministère des Affaires municipales, tandis que les renseignements sur les écoles unitaires sont tirés des chiffres communiqués spécialement par le ministère de l'Éducation. Le bilan du fonds des affaires du Nord a également été pris en compte dans le total provincial.

Saskatchewan - L'actif et le passif de toutes les municipalités sont ceux qui figurent dans le rapport annuel du ministère des Affaires municipales. On y a ajouté l'actif et le passif des conseils scolaires obtenus du rapport annuel du ministère de l'Éducation. Des données semblables sur les conseils scolaires, le compte de fiducie du district d'administration et cinq des régions communautaires du nord de la Saskatchewan ont été tirées de leurs états financiers.

Alberta - L'actif et le passif de toutes les municipalités proviennent des sommaires qui figurent dans les rapports annuels sur la statistique municipale. On y a ajouté les chiffres tirés des bilans des expositions de Calgary et d'Edmonton et des 13 districts d'irrigation, puisqu'on considère qu'ils font partie de l'administration locale. Les données sur les conseils scolaires sont tirées du rapport annuel du ministère de l'Éducation.

Colombie-Britannique - L'actif et le passif qui figurent dans le rapport sur la statistique municipale sont complétés par les renseignements

from the reports of a number of other entities such as Water Districts, Sewer and Water Districts, and Boards of Cemetery Trustees, and included in the aggregate data for the province. Assets and liabilities of improvement districts have been included as well as those of irrigation systems in certain municipalities.

Yukon Territory - Information was obtained from the financial statements of the cities of Dawson and Whitehorse, the town of Faro, and the Local Improvement Districts of Mayo and Watson Lake. Schools are operated by the territorial government, so financial data pertaining thereto are excluded from local government statistics.

Northwest Territories - Assets and liabilities are as reported in the financial statements of the city of Yellowknife, the towns of Fort Smith, Hay River, Inuvik, and Pine Point, the village of Fort Simpson, the hamlets of Aklavik, Coral Harbour, Pangnirtung and Pelly Bay, together with the data for the Yellowknife school districts.

Tables 15 and 16 present the financial assets and liabilities of local governments including municipalities, waterworks, school boards, conservation authorities, and other entities providing local government services to the extent that the data have been provided to Statistics Canada. Wherever possible financial assets have been adjusted to present them at gross value with offsetting reserves shown on the liabilities side. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of local governments, but securities such as bonds or debentures issued by one local government unit and held as investments by another local government unit were not identifiable and consequently were not eliminated. The debenture debt in Table 16 includes the debt issued by municipalities on behalf of their enterprises. The amount to be recovered by the municipalities from enterprises as the debt becomes due is shown in Table 15, line 13 (Loans and advances - own enterprises - long term). This treatment of recoveries represents a departure from previous years when the recoveries were not specified on the asset side. The assets and liabilities for Newfoundland as listed in Tables 15 and 16 are incomplete as the balance sheet data was not available for all municipalities (see page 17). The assets and liabilities of trust and agency funds were not included in these tables as they are not considered to be government funds. See Table 21 for the assets and liabilities of trust and agency funds in those provinces where the information was available.

tirés des rapports de plusieurs autres organismes comme les régies d'eau et d'égouts et les commissions des cimetières que l'on a intégrées aux données globales de la province. L'actif et le passif des districts d'amélioration ont été pris en compte ainsi que ceux du système d'irrigation de certaines municipalités.

Territoires du Yukon - Les renseignements proviennent des états financiers des villes de Whitehorse, Dawson et Faro et des districts d'amélioration locale de Mayo et de Watson Lake. Les écoles sont administrées par le gouvernement du territoire; les données financières qui les concernent sont donc exclues des statistiques de l'administration locale.

Territoires du Nord-Ouest - L'actif et le passif sont ceux qui figurent dans les états financiers des villes de Yellowknife, Fort Smith, Hay River, Inuvik et Pine Point, du village de Fort Simpson, Hamlets d'Aklavik, Coral Harbour, Pangnirtung et Pelly Bay, ainsi que les districts scolaires de Yellowknife.

Dans la mesure où les données applicables ont été fournies à Statistique Canada, les tableaux 15 et 16 présentent l'actif et le passif financiers des administrations locales, qui comprennent les municipalités, les services d'eau, les conseils scolaires, les régies de conservation et autres organismes qui assurent des services aux collectivités locales. Chaque fois qu'il a été possible de le faire, l'actif a été ramené à sa valeur brute, les réserves de contrepartie étant inscrites au passif. On a éliminé les opérations effectuées entre les fonds ou entre des municipalités de manière à obtenir le passif net des administrations locales; toutefois, des valeurs mobilières comme les obligations garanties et non garanties émises par un organe d'administration locale et gardées par un autre organe municipal sous forme de placement ne peuvent être distinguées et n'ont donc pas été retranchées. La dette obligataire (tableau 16) englobe la dette assumée par les municipalités pour le compte de leurs entreprises. Le montant recouvré des entreprises à l'échéance de la dette figure à la ligne 13 du tableau 15 (Prêts et avances - propres entreprises publiques - à long terme). Ce procédé est nouveau, car dans les années antérieures les recouvrements n'étaient pas indiqués du côté de l'actif. Les chiffres de l'actif et du passif pour Terre-Neuve, qui figurent aux tableaux 15 et 16, sont incomplets puisqu'on ne disposait pas des données des bilans pour toutes les municipalités (voir la page 17). Les fonds de fiducie et d'agence n'étant pas considérés comme des fonds de l'administration publique, leur actif et leur passif ne sont pas pris en compte dans les tableaux. Il faut se reporter au tableau 21 pour les provinces qui ont fourni des renseignements à ce chapitre.

Table 17 provides an analysis of debenture debt by purpose and by province. The debenture debt issued by municipalities on behalf of their enterprises is summarized in this table. The corresponding amount which is to be recovered by the municipalities from these enterprises is shown in the financial assets Table 15, line 15. In Ontario due to improved information, it is now possible to separate debt issued on behalf of utilities or enterprises from general debt for the first time. In New Brunswick the electric utility debt in Moncton has been paid off, so there is no longer any debt pertaining to the electric utility appearing in general debt as reported in previous years.

Table 18 provides the changes in gross debenture debt during the year under review. As debenture debt analysis was not available for Newfoundland, it was not possible to obtain the relative data pertaining to changes in debenture debt for that province.

Table 19 sets out the debenture debt classified by place of payment and by province. Information relative to the analysis of debenture debt by place of payment is not available for Ontario.

Table 20 presents total direct debt of local governments by province. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments, the direct debt of municipally owned utilities, other than debenture debt (which is largely issued by the municipalities on behalf of utilities), is not included in this table, with the exception of Newfoundland, Saskatchewan and Northwest Territories which include the direct debt of municipally owned utilities in their general funds. Sinking funds are deducted from debenture debt.

Full information on the amount of municipal debt held by the provincial governments and their agencies is not available. For this reason the reader is cautioned against attempting to consolidate municipal and provincial debt.

Table 21 trust and agency funds include pension funds, cemetery perpetual care funds and other trust or endowment funds which are held in trust by municipalities. No data is reflected for municipalities in the provinces of Newfoundland, Quebec and the two territories as information on transactions of trust and agency funds was not available. Data shown for Ontario represent trust funds of municipal hospitals only.

Le tableau 17 fait une analyse de la dette obligataire par destination et par province. La dette obligataire assumée par les municipalités pour le compte de leurs entreprises est résumée dans ce tableau. Le montant correspondant que doivent recouvrir les municipalités de ces entreprises figure à l'actif financier, à la ligne 15 du tableau 15. Grâce à un relèvement de la qualité de l'information statistique fournie par l'Ontario, on peut pour la première fois distinguer de la dette générale la dette assumée pour le compte des services d'utilité publique ou des entreprises. Au Nouveau-Brunswick, la dette de la compagnie d'électricité de Moncton a été liquidée; aussi, la dette relative à la compagnie d'électricité déclarée par les années passées ne figure plus dans la dette générale.

Le tableau 18 présente la variation de la dette obligataire brute pendant l'année observée. En l'absence d'une analyse de la dette obligataire pour Terre-Neuve, on a pu obtenir les données permettant de déterminer les variations de la dette obligataire pour cette province.

Le tableau 19 donne une ventilation de la dette obligataire selon le lieu de remboursement et la province. On n'a pas pu obtenir les renseignements permettant de faire une répartition de la dette obligataire selon le lieu de remboursement pour l'Ontario.

Le tableau 20 présente la dette directe totale des administrations municipales selon la province. Par souci de conformité avec les méthodes de présentation de la dette directe dans le cas des administrations fédérale et provinciales, ce tableau ne comprend pas la dette directe des services publics appartenant aux municipalités, sauf la dette obligataire non garantie (le plus souvent contractée par les municipalités pour le compte des services publics) et à l'exclusion de Terre-Neuve, de la Saskatchewan et des Territoires du Nord-Ouest où la dette directe des services publics appartenant aux municipalités figure au fonds général. Les fonds d'amortissement sont déduits de la dette obligataire.

La part exacte de la dette municipale détenue par les provinces et leurs organismes n'est pas connue. Par conséquent, nous mettons le lecteur en garde contre toute tentative de consolidation des dettes municipales et provinciales.

Les fonds de fiducie et d'agence (tableau 21) comprennent les caisses de retraite, les fonds pour l'entretien perpétuel des lots de cimetière et les autres fonds de fiducie ou de dotation détenus en fiducie par les municipalités. On ne présente aucun chiffre pour les municipalités de Terre-Neuve, du Québec et des deux territoires étant donnée que les opérations des fonds de fiducie et d'agence n'ont pas été communiquées. Les chiffres pour l'Ontario sont ceux des fonds de fiducie des hôpitaux municipaux seulement.

INTER-PROVINCIAL COMPARABILITY

While all provinces provide financial assistance to their local government entities, such assistance can vary widely. In fact, because of the divergences in the allocation of responsibilities between provincial and local authorities among provinces, complete interprovincial comparability can only be achieved when provincial government and provincial government enterprise operations are consolidated with those of local government. Consolidated statements of provincial and local government statistics may be obtained by adding together the gross revenue and expenditure data for the two levels of government, subject to adjustment for specific purpose and general purpose transfers. Specifically, the amounts of specific purpose and general purpose transfers to local governments shown as expenditures of provincial governments must be offset against the amount of provincial specific purpose and general purpose transfers shown as revenue of local governments. Because of differences in fiscal year-ends and accounting practices, amounts shown as having been paid by one level of government to another may differ from those shown as having been received.

Consolidation of provincial-local (as well as federal-provincial-local) revenues and expenditures are presented in the Statistics Canada publication Consolidated Government Finance (Catalogue 68-202). Provincial government finance data are available in the publication Provincial Government Finance - Revenue and Expenditure (Catalogue 68-207). Federal government financial data are available in the publication Federal Government Finance - Revenue and Expenditure (Catalogue 68-211).

Projections of revenue and expenditure for 1976 on a preliminary basis, and for 1977 on an estimated basis are available in the publication Local Government Finance - Preliminary and Estimates (Catalogue 68-203). Compilations of the revenues and expenditures of urban regions also appear in that publication.

COMPARAISONS INTERPROVINCIALES

Toutes les provinces assurent une aide financière aux organes d'administration locale qui relèvent de leur compétence, mais cette aide peut varier considérablement. De fait, en raison des divergences d'une province à l'autre sur le plan de la répartition des compétences entre l'administration provinciale et les administrations locales, une comparabilité interprovinciale complète ne peut être atteinte que par voie de consolidation des finances des administrations publiques provinciales et de leurs entreprises, et des finances des administrations locales. Pour obtenir une consolidation des statistiques des administrations provinciales et locales, on peut additionner les revenus bruts et les dépenses brutes de ces deux échelons, en tenant compte des ajustements nécessités par les transferts à usage précis et de nature générale. Plus précisément, il faut porter en déduction les transferts à usage précis et de nature générale accordées aux administrations locales et figurant dans les dépenses de l'administration provinciale du montant des transferts accordées par la province et figurant comme des revenus des administrations locales. Comme les années financières se terminent à des dates différentes et que les méthodes comptables ne sont pas uniformes, les montants qui figurent dans les dépenses d'un échelon d'administration ne correspondent pas toujours aux montants que l'administration bénéficiaire a comptabilisés comme revenus.

La consolidation des revenus et dépenses publics au niveau provincial et local (et au niveau fédéral, provincial et local) paraît dans la publication de Statistique Canada intitulée Les finances publiques consolidées (n° 68-202 au catalogue). Les finances des administrations provinciales sont présentées dans la publication Les finances publiques provinciales - Revenus et dépenses (n° 68-207 au catalogue). Les finances de l'administration publique fédérale paraissent dans la publication Les finances publiques fédérales - Revenus et dépenses (n° 68-211 au catalogue).

On trouvera des projections des revenus et des dépenses pour 1976 (chiffres provisoires) et pour 1977 (prévisions) dans la publication n° 68-203 au catalogue Les finances publiques locales - Revenus et dépenses, où figurent également les revenus et les dépenses de régions urbaines.

Distribution of and Change in General Revenue, by Province, 1974 and 1975

For the Years Ended December 31

Répartition et évolution des revenus généraux, par province, 1974 et 1975

Années financières terminées le 31 décembre

Province	1974		1975		Percentage change 1974-1975 Taux de variation
	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	
Newfoundland — Terre-Neuve	55.0	0.5	77.1	0.5	+ 40.2
Prince Edward Island — Île-du-Prince-Édouard	33.5	0.3	45.2	0.3	+ 34.9
Nova Scotia — Nouvelle-Écosse	349.4	2.8	421.9	2.9	+ 20.7
New Brunswick — Nouveau-Brunswick	84.4	0.7	104.8	0.7	+ 24.2
Québec	3,206.1	26.1	3,771.6	25.6	+ 17.6
Ontario	5,039.9	41.0	5,980.6	40.6	+ 18.7
Manitoba	556.3	4.5	667.7	4.5	+ 20.0
Saskatchewan	502.2	4.1	603.9	4.1	+ 20.3
Alberta	1,156.4	9.4	1,449.8	9.9	+ 25.4
British Columbia — Colombie-Britannique	1,286.5	10.5	1,574.7	10.7	+ 22.4
Yukon Territory — Territoire du Yukon	4.4	--	7.9	0.1	+ 79.5
Northwest Territories — Territoires du Nord-Ouest	13.1	0.1	17.2	0.1	+ 31.3
Total	12,287.2	100.0	14,722.4	100.0	

Distribution of and Change in General Expenditure, by Province, 1974 and 1975

For the Years Ended December 31

Répartition et évolution des dépenses générales, par province, 1974 et 1975

Années financières, terminées le 31 décembre

Province	1974		1975		Percentage change 1974-1975 Taux de variation
	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	
Newfoundland — Terre-Neuve	59.8	0.4	84.7	0.5	+ 41.6
Prince Edward Island — Île-du-Prince-Édouard	33.3	0.2	46.9	0.3	+ 40.8
Nova Scotia — Nouvelle-Écosse	395.0	3.0	473.8	3.0	+ 19.9
New Brunswick — Nouveau-Brunswick	110.0	0.8	151.6	0.9	+ 37.8
Québec	3,467.8	26.1	4,026.3	25.2	+ 16.1
Ontario	5,367.8	40.3	6,376.1	39.9	+ 18.8
Manitoba	568.5	4.3	701.3	4.4	+ 23.4
Saskatchewan	515.3	3.9	643.0	4.0	+ 24.8
Alberta	1,312.5	9.9	1,686.0	10.6	+ 28.5
British Columbia — Colombie-Britannique	1,457.6	11.0	1,760.4	11.0	+ 20.8
Yukon Territory — Territoire du Yukon	4.6	--	9.9	0.1	+ 115.2
Northwest Territories — Territoires du Nord-Ouest	14.9	0.1	22.1	0.1	+ 48.3
Total	13,307.1	100.0	15,982.1	100.0	

Distribution of and Change in General Revenue, by Source, 1974 and 1975

Fiscal Years Ended December 31

Répartition et évolution des revenus généraux, par source, 1974 et 1975

Années financières terminées le 31 décembre

Source	1974		1975		Percentage change 1974-1975 Taux de variation
	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	
Taxes - Impôts	4,730.4	38.5	5,489.8	37.3	+ 16.1
Grants-in-lieu of taxes - Subventions en remplacement d'impôts	214.5	1.7	255.9	1.7	+ 19.3
Sales of goods and services - Vente de biens et services ...	861.9	7.0	958.3	6.5	+ 11.2
Rentals, concessions and franchises, licences and permits and remittances from own enterprises - Loyers, concessions et franchises, licences et permis et remises des propres entreprises	170.9	1.4	241.8	1.6	+ 41.5
Interest, penalties on taxes and fines - Intérêts, pénalités au titre des impôts et amendes	215.6	1.8	295.3	2.0	+ 36.9
Miscellaneous - Divers	143.6	1.2	142.6	1.0	- 0.7
Revenue from own sources - Revenu de sources propres	6,336.9	51.6	7,383.7	50.1	+ 16.5
Specific and general purpose transfers - Transferts à usage précis et de nature générale:					
Federal - Administration fédérale	101.5	0.8	146.0	1.0	+ 43.8
Provincial - Administrations provinciales	5,848.8	47.6	7,192.7	48.9	+ 23.0
Transfers - Total - Transferts	5,950.3	48.4	7,338.7	49.9	+ 23.3
General revenue - Revenus généraux	12,287.2	100.0	14,722.4	100.0	+ 19.8

Distribution of and Change in General Expenditure, by Function, 1974 and 1975

Fiscal Years Ended December 31

Répartition et évolution des dépenses générales, par fonction, 1974 et 1975

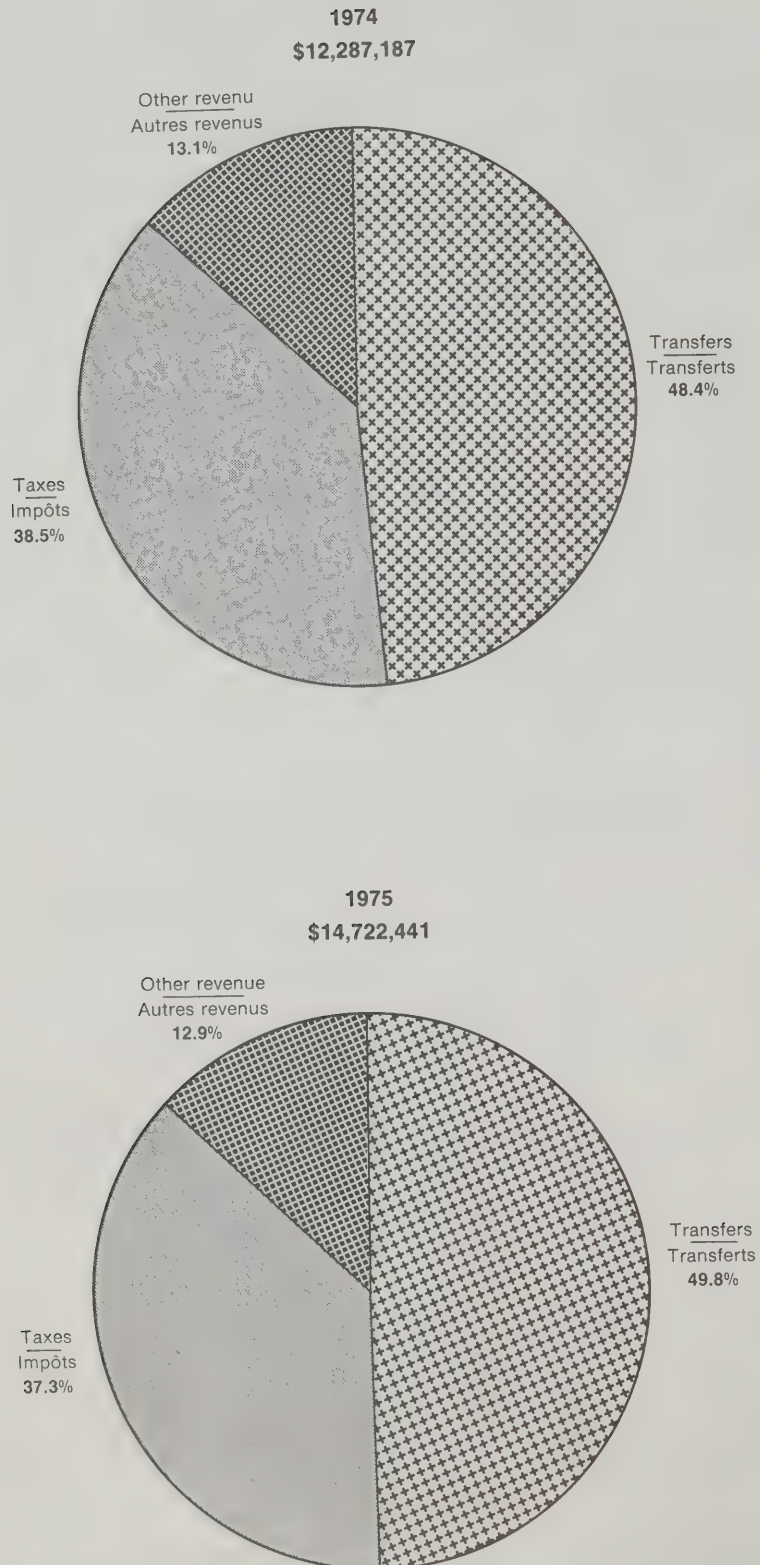
Années financières terminées le 31 décembre

Function - Fonction	1974		1975		Percentage change 1974-1975 Taux de variation
	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	Millions of dollars — Millions de dollars	Percentage allocation — En pourcentage	
General government services - Services de l'administration générale	574.6	4.3	714.6	4.4	+ 24.4
Protection of persons and property - Protection de la personne et de la propriété	1,002.2	7.5	1,223.6	7.6	+ 22.1
Transportation services - Services relatifs aux transports	1,717.8	12.9	1,925.9	12.1	+ 12.1
Environmental health services - Services d'hygiène	1,103.2	8.3	1,353.6	8.5	+ 22.7
Public health and welfare services - Services de bien-être et de santé publique	1,089.5	8.2	1,255.6	7.9	+ 15.2
Recreation and culture - Loisirs et culture	858.8	6.5	1,012.1	6.3	+ 17.9
Education - Éducation	5,615.6	42.2	6,752.6	42.3	+ 20.2
Fiscal services - Services financiers	1,084.7	8.1	1,360.7	8.5	+ 25.4
Other expenditures - Autres dépenses	260.7	2.0	383.4	2.4	+ 47.1
General expenditure - Dépenses générales	13,307.1	100.0	15,982.1	100.0	+ 20.1

Chart — 1

Revenue all Canada, 1974-1975

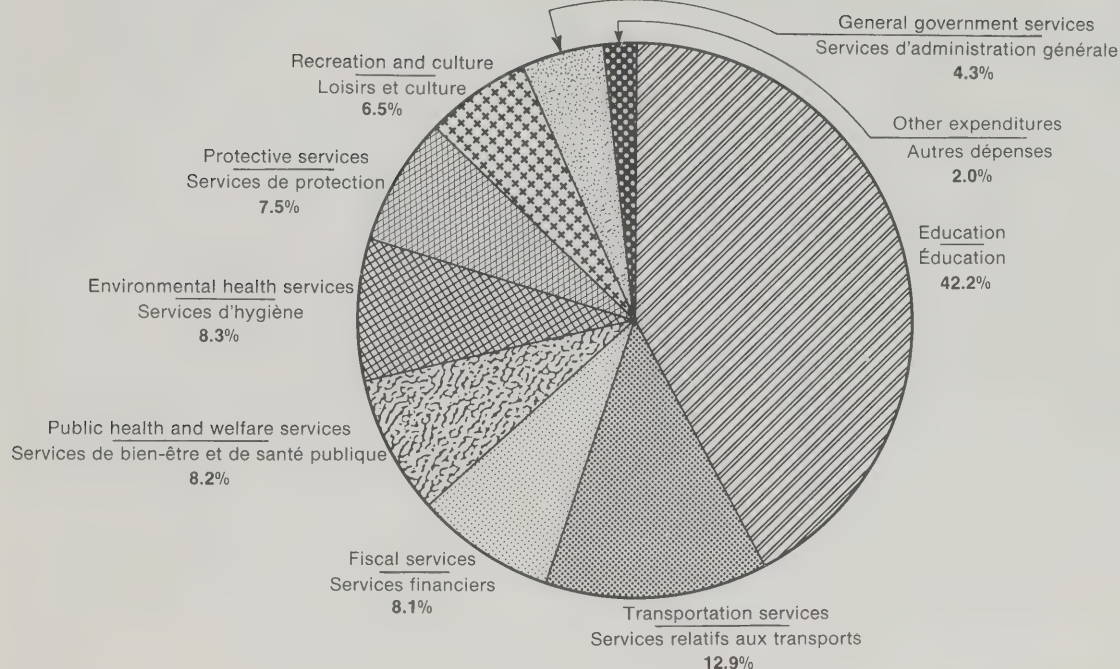
Revenus, ensemble du Canada, 1974-1975



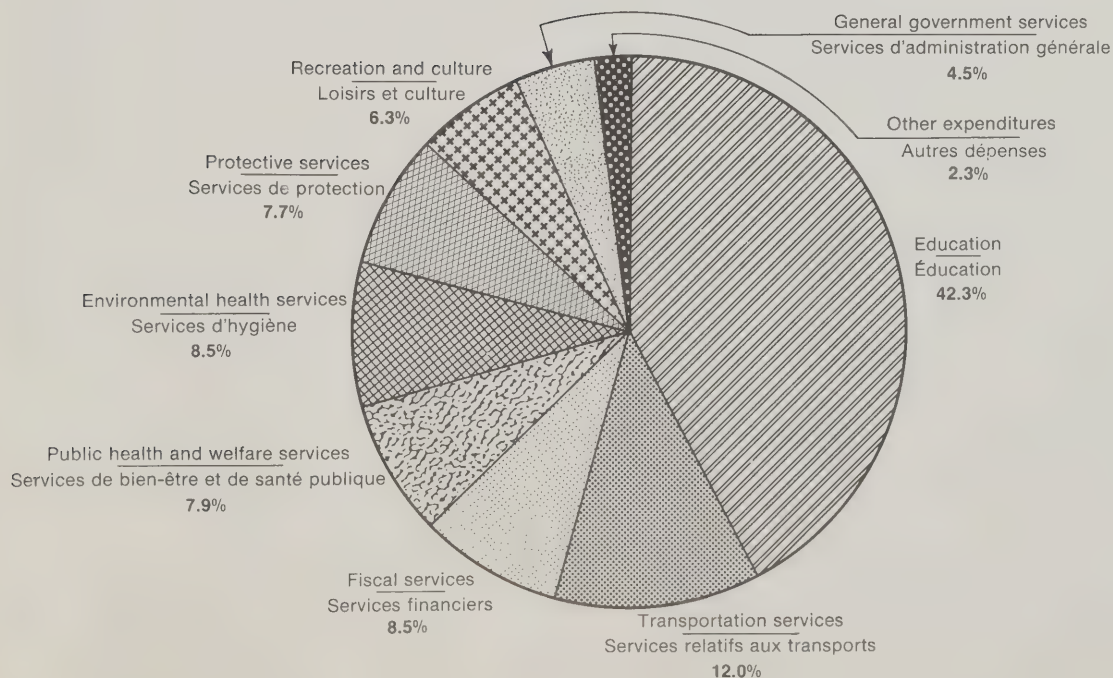
Expenditure all Canada, 1974-1975

Dépenses, ensemble du Canada, 1974-1975

1974
\$13,307,075



1975
\$15,982,189



SECTION A

TABLE 1. General Revenue, by Province, 1975

Source		Nfld. (1) T.-N. (1)	P.E.I. I.-P.-É.	N.S. N.-É.	N.B.	Qué.	Ont.	Man.
		\$'000						
1	Revenue from own sources	40,306	7,022	179,502	49,500	1,736,698	3,002,701	392,007
2	Taxes	27,669	3,722	131,606	32,581	1,250,969	2,331,454	287,115
3	Real property	19,475	3,649	103,844	32,459	1,041,933	1,962,295	254,356
4	Special assessments	1,510	73	4,922	122	110,907	61,745	9,137
5	Personal property .....	...	...	11,276	...	...	...	—
6	Corporations and business	4,766	...	9,019	...	43,872	297,257	17,106
7	Other	1,918	—	2,545	...	54,257 (2)	10,157	6,516
8	Grants-in-lieu of taxes	1,908	—	14,129	...	56,531	107,815	33,214
9	Federal government	629	—	4,957	...	15,340	38,587	6,743
10	Federal government enterprises	453	—	3,568	...	994	4,512	1,280
11	Provincial governments	45	—	825	...	12,565	13,024	15,094
12	Provincial government enterprises	217	—	4,774	...	3,699	38,479	5,452
13	Local government enterprises	—	—	4	...	—	13,213	—
14	Non-government organizations	564	—	1	...	23,933	—	4,645
15	Sales of goods and services	5,838	2,007	20,965	12,988	260,938	324,852	33,893
16	Water	3,337	805	8,006	7,377	168,723	145,372	14,119
17	Other	2,501	1,202	12,959	5,611	92,215	179,480	19,774
18	Rentals	587	143	1,188	908	2,240	17,179	1,609
19	Concessions and franchises	—	1	44	—	—	8,816	287
20	Licences and permits	580	59	987	790	54,404	25,499	3,631
21	Remittances from own enterprises	—	285	—	—	8,373	—	5,371
22	Interest	114	378	2,497	1,172	32,686	88,082	16,775
23	Interest and penalties on taxes	40	12	1,915	141	17,668	17,514	3,159
24	Fines	40	301	1,307	453	18,646	10,499	2,548
25	Miscellaneous	3,530	114	4,864	467	34,243	70,991	4,405
26	Transfers	36,793	38,209	242,417	55,309	2,034,928	2,977,906	275,710
27	General purpose	3,740	1,505	29,085	35,592	340,757	346,335	13,518
28	Provincial governments	3,740	1,505	29,085	35,592	340,757	346,335	13,518
29	Specific purpose(3)	33,053	36,704	213,332	19,717	1,694,171	2,631,571	262,192
30	Federal government	9,805	3,227	6,141	7,764	30,732	49,438	7,707
31	Provincial governments	23,248	33,477	207,191	11,953	1,663,439	2,582,133	254,485
32	General revenue	77,099	45,231	421,919	104,809	3,771,626	5,980,607	667,717

TABLEAU 1. Revenus généraux, par province, 1975

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Source	No
\$'000								
290,650	678,602	992,805	7,369,793	3,670	10,280	7,383,743	Revenu de sources propres	1
214,926	426,725	777,910	5,484,677	1,545	3,624	5,489,846	Impôts	2
188,340	371,695	724,665	4,702,711	1,515	3,438	4,707,664	Propriété immobilière	3
7,532	20,459	31,392	247,799	30	61	247,890	Évaluations spéciales	4
...	...	...	11,276	...	...	11,276	Propriété personnelle	5
13,833	34,571	21,634	442,058	...	125	442,183	Sociétés et entreprises	6
5,221	—	219	80,833	...	...	80,833	Autres	7
7,461	17,430	14,730	253,218	676	2,009	255,903	Subventions en remplacement d'impôts	8
1,511	5,018	4,533	77,318	322	531	78,171	Administration publique fédérale	9
525	264	2,283	13,879	—	—	13,879	Entreprises publiques fédérales	10
517	7,778	2,363	52,211	354	1,418	53,983	Administrations publiques provinciales	11
3,685	3,398	5,530	65,234	—	—	65,234	Entreprises publiques provinciales	12
954	790	—	14,961	...	...	14,961	Entreprises publiques locales	13
269	182	21	29,615	—	60	29,675	Organismes non-gouvernementaux	14
40,951	145,988	107,261	955,681	1,075	1,575	958,331	Ventes de biens et services	15
15,091	37,148	39,916	439,894	713	1,052	441,659	Approvisionnement d'eau	16
25,860	108,840	67,345	515,787	362	523	516,672	Autres	17
1,693	10,011	32,761	68,319	29	288	68,636	Loyers	18
78	7,608	2,207	19,041	1	221	19,263	Concessions et franchises	19
2,870	11,299	19,514	119,633	158	138	119,929	Licences et permis	20
2,893	14,983	1,984	33,889	...	...	33,889	Remises des propres entreprises	21
7,050	26,832	21,297	196,883	68	176	197,127	Intérêts	22
1,119	4,615	4,875	51,058	63	72	51,193	Intérêts et pénalités au titre des impôts	23
3,254	8,174	1,690	46,912	39	45	46,996	Amendes	24
8,355	4,937	8,576	140,482	16	2,132	142,630	Divers	25
313,212	771,184	581,928	7,327,596	4,186	6,916	7,338,698	Transferts	26
19,859	48,319	96,127	934,837	684	1,055	936,576	De nature générale	27
19,859	48,319	96,127	934,837	684	1,055	936,576	Administrations publiques provinciales	28
293,353	722,865	485,801	6,392,759	3,502	5,861	6,402,122	À usage précis(3)	29
1,719	12,310	17,100	145,943	64	26	146,033	Administration publique fédérale	30
291,634	710,555	468,701	6,246,816	3,438	5,835	6,256,089	Administrations publiques provinciales	31
603,862	1,449,786	1,574,733	14,697,389	7,856	17,196	14,722,441	Revenu général	32

(1) Données préliminaires. Voir texte à la page 6.

(2) Taxe sur les spectacles seulement 10,954 (Québec).

(3) Pour l'analyse, voir tableau 8, à la page 38.

TABLE 2. General Expenditure, by Province, 1975

No.	Function	Nfld. (1) — T.-N. (1)	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.B.	Qué.	Ont.	Man.
		\$'000						
1	General government	6,836	1,932	18,977	8,516	241,837	251,780	25,985
2	Executive and legislative	292	75	1,620	631	25,138	19,301	2,650
3	Administrative	4,775	1,717	14,039	7,039	158,192	225,232	18,699
4	Other	1,769	140	3,318	846	58,507	7,247	4,636
5	Protection of persons and property	3,174	1,636	29,998	22,319	343,170	496,545	47,195
6	Police services	420	1,066	13,704	11,019	236,532	283,195	24,440
7	Courts of law and correctional services	—	2	4,071	—	7,729	550	32
8	Firefighting services	2,110	558	11,097	9,973	97,495	172,836	18,754
9	Emergency measures	93	7	118	625	—	10,332	1,387
10	Regulatory services	125	—	658	—	—	28,040	311
11	Other	426	3	350	702	1,414	1,592	2,271
12	Transportation and communications	22,796	1,869	29,213	40,005	508,896	738,013	91,709
13	Common services	1,187	52	3,278	4,711	—	9,038	6,256
14	Road	20,553	1,817	25,556	34,657	395,497	714,758	83,823
15	Administration	229	43	834	408	27,936	30,986	4,373
16	Engineering	795	—	1,004	—	—	19,366	313
17	Roads and streets	15,335	1,278	17,473	27,135	240,948	505,925	58,855
18	Snow and ice removal	2,442	213	1,617	4,509	96,565	53,227	8,886
19	Bridges, subways, tunnels, etc.	12	—	718	1	—	29,603	2,503
20	Street lighting	1,109	247	2,473	1,847	20,255	25,784	4,957
21	Traffic services	52	36	1,011	483	8,980	29,463	2,943
22	Parking	28	—	107	274	813	14,594	220
23	Other	551	—	319	—	—	5,810	773
24	Public transit	—	—	—	585	106,377	—	1,630
25	Other	1,056	—	379	52	7,022	14,217	—
26	Environment	22,743	7,112	38,864	47,288	341,424	523,871	38,637
27	Water purification and supply	9,633	2,502	13,666	24,288	132,600	177,139	18,312
28	Sewage collection and disposal	9,769	4,214	19,578	20,197	162,053	230,662	11,127
29	Garbage and waste collection and disposal	3,309	316	5,512	2,803	44,654	104,455	9,087
30	Other	32	80	108	—	2,117	11,615	111
31	Health	61	6	49,600	24	4,942	293,776	51,947
32	Preventive services	20	—	460	—	4,942	57,371	2,839
33	Medical care	—	—	18	—	—	—	36
34	Hospital care	—	6	49,100	—	—	235,750	49,072
35	Other	41	—	22	24	—	655	—

(1) Preliminary data. See text, page 6.

TABLEAU 2. Dépenses générales, par province, 1975

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	N°
\$'000								
28,580	57,505	67,583	709,531	658	4,372	714,561	Administration publique générale	1
2,106	4,317	4,256	60,386	67	137	60,590	Exécutif et législatif	2
22,470	48,558	53,354	554,075	523	4,037	558,635	Administration	3
4,004	4,630	9,973	95,070	68	198	95,336	Autres	4
34,305	103,764	139,767	1,221,873	732	1,026	1,223,631	Protection des personnes et des biens	5
19,644	55,611	64,617	710,248	—	19	710,267	Police	6
319	251	3,084	16,038	91	160	16,289	Tribunaux et services de correction	7
12,243	40,532	57,743	423,341	523	640	424,504	Lutte contre les incendies	8
736	1,350	1,570	16,218	—	76	16,294	Mesures d'urgence	9
974	4,054	9,573	43,735	69	81	43,885	Services réglementaires	10
389	1,966	3,180	12,293	49	50	12,392	Autres	11
104,848	243,669	138,869	1,919,887	2,617	3,413	1,925,917	Transports et communications	12
8,756	10,774	11,573	55,625	337	456	56,418	Services communs	13
95,586	232,470	124,079	1,728,796	2,280	2,730	1,733,806	Route	14
11,158	4,922	3,850	84,739	21	—	84,760	Administration	15
2,535	3,843	3,450	31,306	—	—	31,306	Génie civil	16
67,926	192,664	97,481	1,225,020	2,031	2,267	1,229,318	Chemins et rues	17
2,982	11,473	3,770	185,684	107	136	185,927	Enlèvement de la neige et de la glace	18
5,585	2,959	1,404	42,785	4	—	42,789	Ponts, passages sous-terrains, tunnels, etc.	19
3,250	7,253	7,557	74,732	74	97	74,903	Éclairage des rues	20
1,555	7,247	4,584	56,354	36	21	56,411	Services relatifs à la circulation	21
352	1,166	1,068	18,622	—	9	18,631	Stationnement	22
243	943	915	9,554	7	200	9,761	Autres	23
—	—	1,109	109,701	...	184	109,885	Transport du public	24
506	425	2,108	25,765	—	43	25,808	Autres	25
37,348	147,668	142,301	1,347,256	2,892	3,501	1,353,649	Environnement	26
20,825	90,214	46,529	535,708	840	1,901	538,449	Purification et distribution de l'eau	27
10,170	33,648	65,632	567,050	1,460	973	569,483	Collecte et évacuation des eaux d'égout	28
6,287	23,028	28,971	228,422	592	530	229,544	Collecte et enlèvement des ordures et déchets	29
66	778	1,169	16,076	—	97	16,173	Autres	30
97,801	222,186	14,304	734,647	37	50	734,734	Santé	31
1,857	4,840	10,401	82,730	37	41	82,808	Services de prévention	32
80	4	2,363	2,501	—	—	2,501	Soins médicaux	33
94,964	216,580	1,349	646,821	...	...	646,821	Soins hospitaliers	34
900	762	191	2,595	—	9	2,604	Autres	35

(1) Données préliminaires. Voir texte à la page 6.

TABLE 2. General Expenditure, by Province, 1975 - Concluded

No.	Function	Nfld. (1) T.-N. (1)	P.E.I. I.-P.-É.	N.S. N.-É.	N.-B.	Qué.	Ont.	Man.
\$'000								
1	Social welfare	-	8	34,704	-	12,887	385,107	5,873
2	Administration	-	-	2,419	-	12,887	17,762	1,725
3	Assistance	-	-	12,676	-	-	180,048	3,853
4	Services	-	-	18,551	-	-	186,671	115
5	Other	-	8	1,058	-	-	626	180
6	Housing - General assistance	2,861	561	12,071	3,378	46,963	108,173	11,041
7	Environmental planning and zoning	15	-	921	512	12,716	37,333	1,517
8	Community development	2,768	561	11,055	2,639	23,321	69,945	9,415
9	Housing - Other	78	-	95	227	10,926	895	109
10	Natural resources	-	-	46	45	-	49,750	1,680
11	Agriculture, trade and industry, and tourism	-	3	4,761	1,075	4,620	16,759	555
12	Agriculture	-	-	45	-	-	2,684	-
13	Trade and industry	-	3	4,487	336	4,178	14,075	471
14	Regional development commissions	-	3	42	-	11	-	127
15	Industrial parks and commissions	-	-	4,445	336	4,167	14,075	344
16	Tourism	-	-	229	739	442	-	84
17	Recreation and culture	12,425	1,353	12,162	17,276	212,634	410,982	53,065
18	Recreational facilities	11,784	1,167	8,488	13,141	170,359	315,219	44,875
19	Cultural facilities	575	123	3,235	3,897	31,986	95,395	8,063
20	Other	66	63	439	238	10,289	368	127
21	Education - Primary and secondary	3,399	29,712	214,512	...	1,888,904	2,594,630	317,034
22	Fiscal services	10,392	2,765	28,402	11,411	414,532	503,181	56,620
23	Debt charges	8,923	2,543	20,773	10,399	328,388	295,855	43,204
24	Interest on short-term borrowing	906	115	4,377	677	15,068	12,611	2,184
25	Interest on long-term borrowing	7,499	2,243	15,749	9,462	303,428	280,941	30,896
26	Other	518	185	647	260	9,892	2,303	10,124
27	Transfers to reserves and allowances	330	222	6,388	906	17,003	126,890	6,048
28	Transfers to own enterprises	1,139	-	1,241	106	69,141	80,436	7,366
29	Other services	14	-	522	294	5,526	3,491	-
30	General expenditure	84,701	46,957	473,832	151,631	4,026,335	6,376,058	701,341

(1) Preliminary data. See text, page 6.

TABLEAU 2. Dépenses générales, par province, 1975 - fin

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	N ^o
\$'000								
5,183	20,699	56,356	520,817	—	2	520,819	Bien-être social	1
163	560	3,739	39,255	—	—	39,255	Administration	2
3,434	9,076	45,660	254,747	—	2	254,749	Assistance	3
1,120	9,046	4,239	219,742	—	—	219,742	Services	4
466	2,017	2,718	7,073	—	—	7,073	Autres	5
4,051	36,837	24,756	250,692	1,450	3,124	255,266	Logement - Aide générale	6
645	3,372	9,384	66,415	34	6	66,455	Urbanisme et zonage	7
3,391	32,973	14,519	170,587	1,402	3,072	175,061	Mise en valeur du territoire	8
15	492	853	13,690	14	46	13,750	Logements - Autres	9
—	1,816	6,100	59,437	—	512	59,949	Ressources naturelles	10
1,509	9,988	2,155	41,425	10	—	41,435	Agriculture, commerce et industrie et tourisme	11
1,113	5,464	14	9,320	—	—	9,320	Agriculture	12
237	4,503	759	29,049	—	—	29,049	Commerce et industrie	13
—	—	81	264	—	—	264	Commissions d'expansion régionale	14
237	4,503	678	28,785	—	—	28,785	Parcs et commissions industrielles	15
159	21	1,382	3,056	10	—	3,066	Tourisme	16
32,625	116,515	140,525	1,009,562	1,281	1,278	1,012,121	Loisirs et culture	17
24,689	108,171	117,014	814,907	1,276	1,073	817,256	Installations récréatives	18
7,832	6,307	19,830	177,243	5	171	177,419	Installations culturelles	19
104	2,037	3,681	17,412	—	34	17,446	Autres	20
261,061	575,564	863,870	6,748,686	...	3,945	6,752,631	Éducation - Élémentaire et secondaire	21
35,640	147,287	149,442	1,359,672	232	843	1,360,747	Services financiers	22
18,785	99,455	116,059	944,384	172	801	945,357	Service de la dette	23
5,311	6,164	8,908	56,321	—	153	56,474	Intérêts sur emprunts à court terme	24
13,395	91,113	104,932	859,658	172	641	860,471	Intérêts sur emprunts à long terme	25
79	2,178	2,219	28,405	—	7	28,412	Autres	26
14,497	35,491	33,039	240,814	60	42	240,916	Transferts aux réserves et provisions	27
2,358	12,341	344	174,474	...	...	174,474	Transferts aux entreprises propres	28
31	2,488	14,356	26,722	1	6	26,729	Autres services	29
642,982	1,685,986	1,760,384	15,950,207	9,910	22,072	15,982,189	Dépenses générales	30

(1) Données préliminaires. Voir texte à la page 6.

TABLEAU 3. Dépenses en immobilisations, par province, 1975

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	No
\$' 000								
5,671	11,476	12,791	98,339	8	2,573	100,920	Administration publique générale	1
3,155	9,321	13,576	73,443	4	311	73,758	Protection des personnes et des biens	2
36,565	119,492	67,036	924,361	1,882	1,465	927,708	Transports et communications	3
16,623	89,904	84,830	773,319	1,916	1,466	776,701	Environnement	4
8,209	13,795	807	49,006	—	—	49,006	Santé	5
325	201	1,121	19,061	—	—	19,061	Bien-être social	6
13,139	32,401	55,873	333,826	913	314	335,053	Loisirs et culture	7
28,316	29,413	146,050	651,305	...	103	651,408	Éducation	8
1,877	29,436	11,839	133,794	1,362	1,600	136,756	Logement	9
—	1,805	3,989	10,226	—	504	10,730	Ressources naturelles	10
180	4,167	622	20,312	—	—	20,312	Agriculture	11
—	2,091	12,675	14,997	1	—	14,998	Autres	12
114,060	343,502	411,209	3,101,989	6,086	8,336	3,116,411	Total	13

(1) Données préliminaires. Voir texte à la page 6.

TABLEAU 4. Répartition proportionnelle (en pourcentage) des revenus généraux, par province, 1975

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Source	No
48.1	46.8	63.0	50.1	46.7	59.8	50.2	Revenu de sources propres	1
35.6	29.4	49.4	37.3	19.7	21.1	37.3	Impôts	2
31.2	25.6	46.0	32.0	19.3	20.0	32.0	Propriété immobilière	3
1.2	1.4	2.0	1.7	0.4	0.4	1.7	Évaluations spéciales	4
...	...	...	0.1	...	...	0.1	Propriété personnelle	5
2.3	2.4	1.4	3.0	...	0.7	3.0	Sociétés et entreprises	6
0.9	—	—	0.5	...	...	0.5	Autres	7
1.2	1.2	1.0	1.7	8.5	11.7	1.7	Subventions en remplacement d'impôts	8
0.2	0.4	0.3	0.5	4.0	3.1	0.5	Administration publique fédérale	9
0.1	—	0.1	0.1	—	—	0.1	Entreprises publiques fédérales	10
0.1	0.5	0.2	0.4	4.5	8.2	0.4	Administration publiques provinciales	11
0.6	0.2	0.4	0.4	—	—	0.4	Entreprises publiques provinciales	12
0.2	0.1	—	0.1	—	—	0.1	Entreprises publiques locales	13
—	—	—	0.2	—	0.4	0.2	Organismes non-gouvernementaux	14
6.8	10.1	6.8	6.5	13.7	9.1	6.5	Ventes de biens et services	15
2.5	2.6	2.5	3.0	9.1	6.1	3.0	Approvisionnement d'eau	16
4.3	7.5	4.3	3.5	4.6	3.0	3.5	Autres	17
0.3	0.7	2.1	0.4	0.4	1.7	0.5	Loyers	18
—	0.5	0.1	0.1	—	1.3	0.1	Concessions et franchises	19
0.5	0.8	1.2	0.8	2.0	0.8	0.8	Licences et permis	20
0.5	1.0	0.1	0.2	...	...	0.2	Remises des propres entreprises	21
1.1	1.9	1.4	1.3	0.9	1.0	1.4	Intérêts	22
0.2	0.3	0.3	0.3	0.8	0.4	0.4	Intérêts et pénalités au titre des impôts	23
0.5	0.6	0.1	0.3	0.5	0.3	0.3	Amendes	24
1.4	0.3	0.5	1.0	0.2	12.4	1.0	Divers	25
51.9	53.2	37.0	49.9	53.3	40.2	49.8	Transferts	26
3.3	3.3	6.1	6.4	8.7	6.1	6.3	De nature générale	27
3.3	3.3	6.1	6.4	8.7	6.1	6.3	Administrations publiques provinciales	28
48.6	49.9	30.9	43.5	44.6	34.1	43.5	À usage précis	29
0.3	0.9	1.1	1.0	0.8	0.2	1.0	Administration publique fédérale	30
48.3	49.0	29.8	42.5	43.8	33.9	42.5	Administrations publiques provinciales	31
100.0	100.0	100.0	100.0	100.0	100.0	100.0	Revenu général	32

TABLE 5. Percentage Distribution of General Expenditure, by Province, 1975

TABEAU 5. Répartition proportionnelle (en pourcentage) des dépenses générales, par province, 1975

Function - Fonction	Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué.	Ont.	Man.
General government - Administration publique générale	8.1	4.1	4.0	5.6	6.0	3.9	3.7
Protection of persons and property - Protection des personnes et des biens	3.7	3.5	6.3	14.7	8.5	7.8	6.7
Transportation and communications - Transports et communications	26.9	4.0	6.2	26.4	12.6	11.6	13.1
Environment - Environnement	26.9	15.1	8.2	31.2	8.5	8.2	5.5
Health - Santé	—	0.1	10.5	—	0.2	4.6	7.4
Social welfare - Bien-être social	—	0.2	7.3	—	0.3	6.0	0.8
Housing - General assistance - Logement - Aide générale	3.4	0.1	2.5	2.2	1.2	1.7	1.6
Natural resources - Ressources naturelles	—	—	—	—	—	0.8	0.2
Agriculture, trade and industry, and tourism - Agriculture, commerce et industrie, et tourisme	—	0.6	1.0	0.7	0.1	0.3	0.1
Recreation and culture - Loisirs et culture	14.7	3.0	2.6	11.4	5.3	6.4	7.6
Education - Éducation	4.0	63.3	45.3	...	46.9	40.7	45.2
Fiscal services - Services financiers	12.3	6.0	6.0	7.5	10.3	7.9	8.1
Other services - Autres services	—	—	0.1	0.3	0.1	0.1	—
General expenditure - Dépenses générales	100.0	100.0	100.0	100.0	100.0	100.0	100.0
	Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total
General government - Administration publique générale	4.4	3.4	3.8	4.5	6.6	19.8	4.5
Protection of persons and property - Protection des personnes et des biens	5.3	6.2	7.9	7.7	7.5	4.6	7.7
Transportation and communications - Transports et communications	16.3	14.5	7.9	12.0	26.4	15.5	12.0
Environment - Environnement	5.8	8.8	8.1	8.5	29.2	15.9	8.5
Health - Santé	15.2	13.2	0.8	4.6	0.4	0.2	4.6
Social welfare - Bien-être social	0.8	1.2	3.2	3.3	—	—	3.3
Housing - General assistance - Logement - Aide générale	0.8	2.2	1.4	1.6	14.6	14.2	1.6
Natural resources - Ressources naturelles	—	0.1	0.3	0.3	—	2.3	0.3
Agriculture, trade and industry, and tourism - Agriculture, commerce et industrie, et tourisme	0.2	0.6	0.1	0.3	0.1	—	0.3
Recreation and culture - Loisirs et culture	5.1	6.9	8.0	6.3	12.9	5.8	6.3
Education - Éducation	40.6	34.1	49.1	42.3	...	17.9	42.3
Fiscal services - Services financiers	5.5	8.7	8.5	8.5	2.3	3.8	8.5
Other services - Autres services	—	0.1	0.9	0.1	—	—	0.1
General expenditure - Dépenses générales	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 6. Per Capita Ratios of General Revenue by Type and by Province, 1975

TABEAU 6. Revenus généraux par habitant, par type et par province, 1975

	Taxes — Impôts	Transfers — Transferts	Other — Autres	Total
Newfoundland(1) - Terre-Neuve(1) \$'000	27,669	36,793	12,637	77,099
Population 549,000 per capita in - Population 549,000 par habitant en ... \$	50	67	23	140
Prince Edward Island - Île-du-Prince-Édouard \$'000	3,722	38,209	3,300	45,231
Population 119,000 per capita in - Population 119,000 par habitant en ... \$	31	321	28	380
Nova Scotia - Nouvelle-Écosse \$'000	131,606	242,417	47,896	421,919
Population 822,000 per capita in - Population 822,000 par habitant en ... \$	160	295	58	513
New Brunswick - Nouveau-Brunswick \$'000	32,581	55,309	16,919	104,809
Population 675,000 per capita in - Population 675,000 par habitant en ... \$	48	82	25	155
Québec \$'000	1,250,969	2,034,928	485,729	3,771,626
Population 6,188,000 per capita in - Population 6,188,000 par habitant en ... \$	202	329	79	610
Ontario \$'000	2,331,454	2,977,906	671,247	5,980,607
Population 8,226,000 per capita in - Population 8,226,000 par habitant en ... \$	283	362	82	727
Manitoba \$'000	287,115	275,710	104,892	667,717
Population 1,019,000 per capita in - Population 1,019,000 par habitant en ... \$	282	271	82	655
Saskatchewan \$'000	214,926	313,212	75,724	603,862
Population 918,000 per capita in - Population 918,000 par habitant en ... \$	234	341	83	658
Alberta \$'000	426,725	771,184	251,877	1,449,786
Population 1,768,000 per capita in - Population 1,768,000 par habitant en ... \$	241	436	143	820
British Columbia - Colombie-Britannique \$'000	777,910	581,928	124,895	1,574,733
Population 2,457,000 per capita in - Population 2,457,000 par habitant en ... \$	317	237	87	641
Yukon Territory - Territoire du Yukon \$'000	1,545	4,186	2,125	7,856
Population 21,000 per capita in - Population 21,000 par habitant en \$	74	199	101	374
Northwest Territories - Territoires du Nord-Ouest \$'000	3,624	6,916	6,656	17,196
Population 38,000 per capita in - Population 38,000 par habitant en \$	95	182	175	452

(1) See text, page 6. - Voir texte à la page 6.

TABLE 7. Per Capita Ratios of General Expenditure by Function and by Province, 1975

TABLEAU 7. Dépenses générales par habitant, par fonction et par province, 1975

		General government — Adminis- tration publique générale	Protection of persons and property — Protection des personnes et des biens	Transpor- tation and communi- cations — Transports et communi- cations	Environ- ment — Environ- nement	Health — Santé	Social welfare — Bien- être social
Newfoundland(1) — Terre-Neuve(1)	\$'000	6,836	3,174	22,796	22,743	61	—
Population 549,000 per capita in — Population 549,000 par habitant en ...	\$	12	6	42	41	—	—
Prince Edward Island — Île-du-Prince-Édouard	\$'000	1,932	1,636	1,869	7,112	6	8
Population 119,000 per capita in — Population 119,000 par habitant en ...	\$	16	14	16	60	—	—
Nova Scotia — Nouvelle-Écosse	\$'000	18,977	29,998	29,213	38,864	49,600	34,704
Population 822,000 per capita in — Population 822,000 par habitant en ...	\$	23	36	36	47	60	42
New Brunswick — Nouveau-Brunswick	\$'000	8,516	22,319	40,005	47,288	24	—
Population 675,000 per capita in — Population 675,000 par habitant en ...	\$	13	33	59	70	—	—
Québec	\$'000	241,837	343,170	508,896	341,424	4,942	12,887
Population 6,188,000 per capita in — Population 6,188,000 par habitant en ...	\$	39	55	82	55	1	2
Ontario	\$'000	251,780	496,545	738,013	523,871	293,776	385,107
Population 8,226,000 per capita in — Population 8,226,000 par habitant en ...	\$	31	60	90	64	36	47
Manitoba	\$'000	25,985	47,195	91,709	38,637	51,947	5,873
Population 1,019,000 per capita in — Population 1,019,000 par habitant en ...	\$	26	46	90	38	51	6
Saskatchewan	\$'000	28,580	34,305	104,848	37,348	97,801	5,183
Population 918,000 per capita in — Population 918,000 par habitant en ...	\$	31	37	114	41	107	6
Alberta	\$'000	57,505	103,764	243,669	147,668	222,186	20,699
Population 1,768,000 per capita in — Population 1,768,000 par habitant en ...	\$	33	59	138	83	125	12
British Columbia — Colombie-Britannique	\$'000	67,583	139,767	138,869	142,301	14,304	56,356
Population 2,457,000 per capita in — Population 2,457,000 par habitant en ...	\$	27	57	57	58	6	23
Yukon Territory — Territoire du Yukon	\$'000	658	732	2,617	2,892	37	—
Population 21,000 per capita in — Population 21,000 par habitant en	\$	31	34	125	138	2	—
Northwest Territories — Territoires du Nord-Ouest	\$'000	4,372	1,026	3,413	3,501	50	2
Population 38,000 per capita in — Population 38,000 par habitant en	\$	115	27	90	92	1	—
		Recreation and culture — Loisirs et culture	Education — Éducation	Fiscal services — Services financiers	Other — Autres	Total	
Newfoundland(1) — Terre-Neuve(1)	\$'000	12,425	3,399	10,392	2,875	84,701	
Population 549,000 per capita in — Population 549,000 par habitant en ...	\$	23	6	19	5	154	
Prince Edward Island — Île-du-Prince-Édouard	\$'000	1,353	29,712	2,765	564	46,957	
Population 119,000 per capita in — Population 119,000 par habitant en ...	\$	11	250	23	5	395	
Nova Scotia — Nouvelle-Écosse	\$'000	12,162	214,512	28,402	17,400	473,832	
Population 822,000 per capita in — Population 822,000 par habitant en ...	\$	15	261	35	21	576	
New Brunswick — Nouveau-Brunswick	\$'000	17,276	...	11,411	4,792	151,631	
Population 675,000 per capita in — Population 675,000 par habitant en ...	\$	26	...	16	7	224	
Québec	\$'000	212,634	1,888,904	414,532	57,109	4,026,335	
Population 6,188,000 per capita in — Population 6,188,000 par habitant en ...	\$	34	306	67	9	650	
Ontario	\$'000	410,982	2,594,630	503,181	178,173	6,376,058	
Population 8,226,000 per capita in — Population 8,226,000 par habitant en ...	\$	50	315	61	22	776	
Manitoba	\$'000	53,065	317,034	56,620	13,276	701,341	
Population 1,019,000 per capita in — Population 1,019,000 par habitant en ...	\$	52	311	56	13	689	
Saskatchewan	\$'000	32,625	261,061	35,640	5,591	642,982	
Population 918,000 per capita in — Population 918,000 par habitant en ...	\$	36	284	39	6	700	
Alberta	\$'000	116,515	575,564	147,287	51,129	1,685,986	
Population 1,768,000 per capita in — Population 1,768,000 par habitant en ...	\$	66	325	83	29	953	
British Columbia — Colombie-Britannique	\$'000	140,525	863,870	149,442	47,367	1,760,384	
Population 2,457,000 per capita in — Population 2,457,000 par habitant en ...	\$	57	352	61	19	717	
Yukon Territory — Territoire du Yukon	\$'000	1,281	...	232	1,461	9,910	
Population 21,000 per capita in — Population 21,000 par habitant en	\$	61	...	11	70	472	
Northwest Territories — Territoires du Nord-Ouest	\$'000	1,278	3,945	843	3,642	22,072	
Population 38,000 per capita in — Population 38,000 par habitant en	\$	34	104	22	96	581	

(1) See text, page 6. — Voir texte à la page 6.

TABLE 8. Specific Purpose Transfers from Governments, Functionalized by Province, 1975

No.	Function	Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué.	Ont.	Man.
		\$'000						
	Federal:							
1	General government	—	35	19	60	15	42	—
2	Protection of persons and property	—	—	139	11	—	10	—
3	Transportation and communications	2,058	—	687	96	—	5,985	1,015
4	Environment	1,939	2,147	3,778	5,274	8,363	21,842	2,533
5	Housing - General assistance	2,874	501	641	1,134	12,977	11,037	2,356
6	Natural resources	—	—	—	—	—	—	—
7	Agriculture	—	—	—	—	—	4,342	—
8	Recreation and culture	2,934	544	707	1,149	8,288	5,830	1,526
9	Other services	—	—	170	40	1,089(1)	350	277
10	Total federal (Table 1, item 30)	9,805	3,227	6,141	7,764	30,732	49,438	7,707
	Provincial:							
11	General government	1,529	—	800	118	15	6,002	1,239
12	Protection of persons and property	73	23	5,351	38	16,451	3,435	733
13	Transportation and communications	6,039	1	2,862	4,834	15,599	337,249	6,456
14	Environment	11,969	1,679	5,029	3,700	16,853	44,886	594
15	Health	188	—	40,509	13	—	241,594	44,313
16	Social welfare	—	—	16,992	—	—	230,526	4,167
17	Housing - General assistance	286	—	167	1,030	312	10,813	1,229
18	Natural resources	—	—	—	—	—	33,448	23
19	Agriculture	—	—	83	43	—	919	—
20	Recreation and culture	1,711	15	2,372	2,177	6,644	39,272	9,480
21	Education	—	30,210	122,932	...	1,535,856	1,633,989	174,452
22	Fiscal services	—	1,549	9,822	—	33,863	—	11,799
23	Other services	1,453	—	272	—	37,846	—	—
24	Total provincial (Table 1, item 31)	23,248	33,477	207,191	11,953	1,663,439	2,582,133	254,485
25	Total specific purpose transfers (Table 1, item 29)	33,053	36,704	213,332	19,717	1,694,171	2,631,571	262,192

(1) Includes 699 for education in Alberta and 1,019 for education in Quebec.

TABLE 9. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, by Province, 1975

No.		Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué.	Ont.	Man.
		\$'000						
1	Taxation revenue (Table 1, item 2)	27,669	3,722	131,606	32,581	1,250,969	2,331,454	287,115
2	Tax collections	27,061	3,659	128,513	33,180	1,206,258	2,300,537	267,590
3	Tax collections as a percentage of taxation revenue %	97.80	98.33	97.65	101.84	96.42	98.67	93.20
4	Taxes receivable, current and arrears (Table 15, item 3) ..	4,941	832	19,095	206	219,767	177,145	78,556
5	Taxes receivable as a percentage of taxation revenue %	17.86	22.35	14.51	.63	17.57	7.60	27.36

TABLE 10. Analysis of Debenture Debt Charges, by Purpose and by Province, 1975

No.		Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué.	Ont.	Man.
		\$'000						
	General:							
1	Interest	7,499	746	9,711	9,032	189,528	147,609	16,333
2	Serial principal	1,563	352	8,172	7,189	145,180	130,383	13,362
3	Sinking fund requirements	716	229	63	—	2,345	(1)	9,895
4	Total general	9,778	1,327	17,946	16,221	337,053	277,992	39,590
	Schools:							
5	Interest .....	...	1,460	5,216	...	107,906	113,427	11,799
6	Serial principal .....	...	720	6,312	...	94,165	92,443	9,061
7	Sinking fund requirements .....	...	100	—	...	—	(1)	(1)
8	Total schools .....	...	2,280	11,528	...	202,071	205,870	20,860
9	Total general and schools	9,778	3,607	29,474	16,221	539,124	483,862	60,450
	Utilities:							
10	Interest	—	6	205	430	916	19,905	2,764
11	Serial principal	—	22	216	341	771	17,008	3,901
12	Sinking fund requirements	—	—	35	—	—	(1)	(1)
13	Total utilities	—	28	456	771	1,687	36,913	6,665
14	Total	9,778	3,635	29,930	16,992	540,811	520,775	67,115

(1) Sinking fund requirements included with serial principal in each section.

TABLEAU 8. Transferts à usage précis des administrations publiques, par fonction et par province, 1975

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Fonction	N°
			\$'000					
35	1,703	492	2,401	—	—	2,401	Fédérale:	
5	75	82	322	—	—	322	Administration publique générale	1
375	1,533	859	12,608	—	—	12,608	Protection des personnes et des biens	2
622	4,441	6,535	57,474	—	2	57,476	Transports et communications	3
319	1,590	2,155	35,584	17	12	35,613	Environnement	4
—	—	—	—	—	—	—	Logement - Aide générale	5
—	—	3	4,345	—	—	4,345	Ressources naturelles	6
363	2,063	6,514	29,918	47	12	29,977	Agriculture	7
—	905(1)	460	3,291	—	—	3,291	Loisirs et culture	8
							Autres services	9
1,719	12,310	17,100	145,943	64	26	146,033	Total, administration fédérale (poste 30, tableau 1)	10
1,636	9,404	8,431	29,174	—	126	29,300	Provinciale:	
7,071	13,015	1,961	48,151	—	4	48,155	Administration publique générale	11
29,074	32,453	3,286	437,853	806	1,062	439,721	Protection des personnes et des biens	12
3,150	2,900	7,499	98,259	1,050	780	100,089	Transports et communications	13
85,354	190,143	4,561	606,675	—	892	607,567	Environnement	14
2,481	10,541	26,045	290,752	—	1	290,753	Santé	15
782	6,961	1,330	22,910	—	15	22,925	Bien-être social	16
—	—	—	33,471	—	473	33,944	Logement - Aide générale	17
—	418	3	1,466	—	—	1,466	Ressources naturelles	18
9,407	12,869	18,211	102,158	1,582	286	104,026	Agriculture	19
152,679	430,287	369,171	4,449,576	...	2,195	4,451,771	Loisirs et culture	20
—	1,296	27,025	85,354	—	—	85,354	Éducation	21
—	268	1,178	41,017	—	1	41,018	Services financiers	22
							Autres services	23
291,634	710,555	468,701	6,246,816	3,438	5,835	6,256,089	Total, administration provinciale (poste 31, tableau 1)	24
293,353	722,865	485,801	6,392,759	3,502	5,861	6,402,122	Total, transferts à usage précis (poste 29, tableau 1)	25

(1) Comprend 699 pour éducation en Alberta et 1,019 pour éducation au Québec.

TABLEAU 9. Revenus fiscaux, recouvrements d'impôts et impôts à recevoir, par province, 1975

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		N°
			\$'000					
214,926	426,725	777,910	5,484,677	1,545	3,624	5,489,846	Revenus fiscaux (poste 2, tableau 1)	1
216,864	424,610	769,717	5,377,989	1,302	3,375	5,382,666	Recouvrements d'impôts	2
100,90	99,50	98,95	98,05	84,27	93,13	98,05	% Proportion des impôts recouverts par rapport aux revenus fiscaux ..	3
19,528	46,669	31,600	598,339	367	657	599,363	Impôts dus pour la période courante et arriérés d'impôts (poste 3, tableau 15).	4
9.00	10.94	4.06	10.91	23.75	18.13	10.92	% Proportion des impôts dus par rapport aux revenus fiscaux	5

TABLEAU 10. Analyse des frais du service de la dette obligataire non garantie, par fonction et par province, 1975

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		N°
			\$'000					
8,182	46,364	72,719	507,723	172	544	508,439	Frais d'ordre général:	
7,990	35,639	39,805	389,635	111	456	390,202	Intérêts	1
2,728	369	10,045	26,390	—	—	26,390	Capital des séries d'échéances	2
							Sommes nécessitées par les fonds d'amortissement	3
18,900	82,372	122,569	923,748	283	1,000	925,031	Total, frais d'ordre général	4
4,202	23,368	27,568	294,946	...	70	295,016	Dépenses scolaires:	
5,292	25,316	14,805	248,114	...	54	248,168	Intérêts	5
(1)	—	22,261	22,361	...	—	22,361	Capital des séries d'échéances	6
							Sommes nécessitées par les fonds d'amortissement	7
9,494	48,684	64,634	565,421	...	124	565,545	Total, dépenses scolaires	8
28,394	131,056	187,203	1,489,169	283	1,124	1,490,576	Total, frais d'ordre général et dépenses scolaires	9
15	18,714	8	42,963	...	...	42,963	Services publics:	
38	9,514	33	31,844	...	...	31,844	Intérêts	10
—	770	(1)	805	...	...	805	Capital des séries d'échéances	11
							Sommes nécessitées par les fonds d'amortissement	12
53	28,998	41	75,612	...	...	75,612	Total, services d'utilité publique	13
28,447	160,054	187,244	1,564,781	283	1,124	1,566,188	Total	14

(1) Les sommes nécessitées par les fonds d'amortissement sont comprises dans le capital des séries d'échéances dans chaque section.

SECTION B

TABLE 11. Economic Classification of General Revenue for the Year Ended December 31, 1975

No.			Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué.	Ont.	Man.
			\$'000						
	<u>Source analysis</u>	<u>Economic analysis</u>							
	Taxes:								
1	Real property	Indirect taxes	19,475	3,649	103,844	32,459	1,041,933	1,962,295	254,356
2	Special assessments	Indirect taxes	1,510	73	4,922	122	110,907	61,745	9,137
3	Personal property	Indirect taxes	—	—	11,276	—	—	—	—
4	Corporations and business	Indirect taxes	4,766	—	9,019	—	43,872	297,257	17,106
5	Other	Indirect taxes	1,918	—	2,545	—	54,257	10,157	6,516
	Grants-in-lieu of taxes:								
6	Federal government	Transfers from federal government ...	629	—	4,957	—	15,340	38,587	6,743
7	Federal government enterprises	Indirect taxes	453	—	3,568	—	994	4,512	1,280
8	Provincial governments	Transfers from provincial governments	45	—	825	—	12,565	13,024	15,094
9	Provincial government enterprises	Indirect taxes	217	—	4,774	—	3,699	38,479	5,452
10	Local government enterprises	Indirect taxes	—	—	4	—	—	13,213	—
11	Non-government organizations	Indirect taxes	564	—	1	—	23,933	—	4,645
	Sales of goods and services:								
12	Water	Other	3,337	805	8,006	7,377	42,181	145,372	14,119
13		Indirect taxes	—	—	—	—	126,542	—	—
14	Other	Other transfers from persons	—	198	1,034	—	18,275	6,634	3,755
15		Investment income	1,394	196	1,517	1,403	13,710	38,568	1,376
16		Other	1,107	808	10,408	4,208	60,230	134,278	14,643
17	Rentals	Other	587	143	1,188	908	2,240	17,179	1,609
18	Concessions and franchises	Other	—	1	44	—	—	8,816	287
19	Licences and permits	Indirect taxes	580	59	987	790	54,404	25,499	3,631
20	Remittances from own enterprises ...	Investment income	—	285	—	—	8,373	—	5,371
21	Interest	Investment income	114	378	2,497	1,172	32,686	88,082	16,775
22	Interest and penalties on taxes ...	Indirect taxes	40	12	1,915	141	17,668	17,514	3,159
23	Fines	Other transfers from persons	40	301	1,307	453	18,646	10,499	2,548
24	Miscellaneous	Other	3,530	114	4,864	467	34,243	70,991	4,405
	Transfers:								
	General purpose:								
25	Provincial governments	Transfers from provincial governments	3,740	1,505	29,085	35,592	340,757	346,335	13,518
	Specific purpose:								
26	Federal government	Transfers from federal government ...	9,805	3,227	6,141	7,764	30,732	49,438	7,707
27	Provincial governments	Transfers from provincial governments	23,248	33,477	207,191	11,953	1,663,439	2,582,133	254,485
28	General revenue		77,099	45,231	421,919	104,809	3,771,626	5,980,607	667,717
	Summary - Economic classification:								
29	Indirect taxes		29,523	3,793	142,855	33,512	1,478,209	2,430,671	305,282
30	Other transfers from persons		40	499	2,341	453	36,921	17,133	6,303
31	Investment income		1,508	859	4,014	2,575	54,769	126,650	23,522
32	Transfers from federal government		10,434	3,227	11,098	7,764	46,072	88,025	14,450
33	Transfers from provincial governments		27,033	34,982	237,101	47,545	2,016,761	2,941,492	283,097
34	Other		8,561	1,871	24,510	12,960	138,894	376,636	35,063
35	General revenue		77,099	45,231	421,919	104,809	3,771,626	5,980,607	667,717

TABLE 12. Economic Classification of General Expenditure for the Year Ended December 31, 1975

No.			Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué.	Ont.	Man.
			\$'000						
	<u>Functional classification</u>	<u>Economic classification</u>							
	Social welfare:								
1	Social welfare assistance	Transfers to persons	—	—	12,676	—	—	180,048	3,853
	Fiscal services:								
2	Debt charges								
	Interest on short-term borrowings.	Interest on the public debt	906	115	4,377	677	15,068	12,611	2,184
3	Interest on long-term borrowings	Interest on the public debt	7,499	2,243	15,749	9,462	303,428	280,941	30,896
4	Other	Interest on the public debt	518	185	647	260	9,892	2,303	10,124
5	Transfers to reserves and allowances.	Other	330	222	6,388	906	17,003	126,890	6,048
6	Transfers to own enterprises	Other	1,139	—	1,241	106	69,141	80,436	7,368
7	All other classifications	Purchases of goods and services	74,309	44,192	432,754	140,220	3,611,803	5,692,829	640,868
8	General expenditure		84,701	46,957	473,832	151,631	4,026,335	6,376,058	701,341

TABLEAU 11. Classification économique des revenus généraux pour l'année terminée le 31 décembre 1975

Sask.	Alta. — Alb.	B.C. — C.-B.	Yukon	N.W.T. — T. N.-O.	Total		N ^o
\$'000							
						<u>Analyse par source</u>	<u>Analyse par objet économique</u>
188,340	371,695	724,665	1,515	3,438	4,707,664	Impôts:	
7,532	20,459	31,392	30	61	247,890	Propriété immobilière	Impôts indirects 1
—	—	—	—	—	11,276	Évaluations spéciales	Impôts indirects 2
13,833	34,571	21,634	—	125	442,183	Propriété personnelle	Impôts indirects 3
5,221	—	219	—	—	80,833	Sociétés et entreprises	Impôts indirects 4
						Autres	Impôts indirects 5
1,511	5,018	4,533	322	531	78,171	Subventions en remplacement d'impôts:	
525	264	2,283	—	—	13,879	Administration publique fédérale	Transferts de l'administration fédérale
517	7,778	2,363	354	1,418	53,983	Entreprises publiques fédérales	Impôts indirects 7
						Administrations publiques provinciales	Transferts de l'administration provin- ciale. 8
3,685	3,398	5,530	—	—	65,234	Entreprises publiques provinciales	Impôts indirects 9
954	790	—	—	—	14,961	Entreprises publiques locales	Impôts indirects 10
269	182	21	—	60	29,675	Organismes non-gouvernementaux	Impôts indirects 11
15,091	37,148	39,916	713	1,052	315,117	Ventes de biens et services:	
—	—	—	—	—	126,542	Approvisionnement d'eau	Autres 12
3,877	8,118	8,224	—	12	50,127	Autres	Impôts indirects 13
2,662	8,526	16,790	77	115	86,334		Transferts versés par les particuliers
19,321	92,196	42,331	285	396	380,211		Revenu de placements 15
							Autres 16
1,693	10,011	32,761	29	288	68,636	Loyers	Autres 17
78	7,608	2,207	1	221	19,263	Concessions et franchises	Autres 18
2,870	11,299	19,514	158	138	119,929	Licences et permis	Impôts indirects 19
2,893	14,983	1,984	—	—	33,889	Remises des propres entreprises	Revenu de placements 20
7,050	26,832	21,297	68	176	197,127	Intérêts	Revenu de placements 21
1,119	4,615	4,875	43	72	51,193	Intérêts et pénalités au titre des impôts	Impôts indirects 22
3,254	8,174	1,690	39	45	46,996	Amendes	Transferts versés par les particuliers
8,355	4,937	8,576	16	2,132	142,630	Divers	Autres 24
19,859	48,319	96,127	684	1,055	936,576	Transferts:	
						De nature générale:	
1,719	12,310	17,100	64	26	146,033	Administrations publiques provinciales	Transferts versés par le provincial 25
291,634	710,555	468,701	3,438	5,835	6,256,089	À usage précis:	
						Administration publique fédérale	Transferts versés par le fédéral 26
						Administrations publiques provinciales	Transferts versés par le provincial 27
603,862	1,449,786	1,574,733	7,856	17,196	14,722,441	Revenu général	28
224,348	447,273	810,133	1,766	3,894	5,911,259	Sommaire — Classification économique:	
7,131	16,292	9,914	39	57	97,123	Taxes indirectes	29
12,605	50,341	40,071	145	291	317,350	Transferts versés par les particuliers	30
3,230	17,328	21,633	386	557	224,204	Revenu de placements	31
312,010	766,652	567,191	4,476	8,308	7,246,648	Transferts versés par le fédéral	32
44,538	151,900	125,791	1,044	4,089	925,857	Transferts versés par le provincial	33
						Autres	34
603,862	1,449,786	1,574,733	7,856	17,196	14,722,441	Revenu général	35

TABLEAU 12. Classification économique des dépenses générales pour l'année terminée le 31 décembre 1975

Sask.	Alta. — Alb.	B.C. — C.-B.	Yukon	N.W.T. — T. N.-O.	Total		N ^o
\$'000							
						<u>Analyse par fonction</u>	<u>Analyse par objet économique</u>
3,434	9,076	45,660	—	—	254,747	Bien-être social:	
						Bien-être social assistance	Transferts aux particuliers 1
5,311	6,164	8,908	—	153	56,474	Services financiers:	
13,395	91,113	104,932	172	641	860,471	Services de la dette	
79	2,178	2,219	—	7	28,412	Intérêts sur emprunts à court terme ..	Transferts intérêts sur la dette publique. 2
14,497	35,491	33,039	60	42	240,916	Intérêts sur emprunts à long terme ...	Transferts intérêt sur la dette publique
						Autres	4
2,358	12,341	344	—	—	174,474	Transferts aux réserves et provisions ..	Autres 5
						Transferts aux entreprises propres	Autres 6
603,908	1,529,623	1,565,282	9,678	21,229	14,366,695	Toutes autres classifications	Achats de biens et services 7
642,982	1,685,986	1,760,384	9,910	22,072	15,982,189	Dépenses générales	8

TABLE 13. Reconciliation of General Revenue with Revenue on a National Accounts Basis, 1975

No.		Total	System of National Accounts — Système de comptabilité nationale	
			Indirect taxes — Impôts indirects	Other current transfers from persons — Autres transferts courants des particuliers
			\$'000,000	
1	General revenue (as per Table 11)	14,722	5,911	97
	Add:			
2	Transfers from other levels of government (as per System of National Accounts).	6,569	—	—
3	Other	3	—	—
4	Total additions	6,572	—	—
5	Redistribution of other revenue	—	—	+ 14
6	Difference in classification	—	+ 102	—
	Deduct:			
7	Proceeds from sales of goods and services	711	—	—
8	Federal and provincial government grants (per financial management concepts).	7,471	—	—
9	Revenue not arising from production	28	—	—
10	Other	195	4	25
11	Total deductions	8,405	4	25
12	Total revenue on a national accounts basis	12,889	6,009	86

(1) Includes 224 from federal government, and 7,247 from provincial governments.

TABLE 14. Reconciliation of General Expenditure with Current Expenditure on a National Accounts Basis, 1975

No.		Total	System of National Accounts — Système de comptabilité nationale	
			Purchases of goods and services — Achats de biens et services	Transfer payments to — Transferts versés aux Persons — Particuliers
			\$'000,000	
1	General expenditure (as per Table 12)	15,982	14,367	1,200(1)
	Add:			
2	Depreciation (capital consumption allowance as per System of National Accounts).	924	924	—
3	Transfers to other levels of government	70	—	—
4	Other	3	—	3
5	Total additions	997	924	3
	Deduct:			
6	Proceeds from sales of goods and services	711	711	—
7	Capital expenditure per financial management concepts	3,116	3,116	—
8	Hospitals	599	599	—
9	Interfund transfers	415	—	—
10	Other	101	101	—
11	Total deductions	4,942	4,527	—
12	Total current expenditure on a national accounts basis	12,037	10,764	1,203

(1) Includes 945 for interest on the public debt.

(2) Includes 20 for transfers to hospitals.

TABLEAU 13. Rapprochement des revenus généraux avec les revenus sur la base de la comptabilité nationale, 1975

System of National Accounts — Système de comptabilité nationale				N°
Transfers from other levels of government — Transferts des autres échelons de l'administration publique	Investment income — Revenu de placements	Other — Autres		
\$'000,000				
7,471(1)	317	926	Revenus généraux (suivant le tableau 11)	1
6,569	—	—	Ajouter:	
—	3	—	Transferts provenant des autres échelons de l'administration publique (d'après le Système de comptabilité nationale).	2
6,569	3	—	Autres	3
—	—	—	Total, additions	4
—	+ 7	— 21	Répartition d'autre revenu	5
—	— 102	—	Différence dans la classification	6
—	—	711	Déduire:	
7,471	—	—	Revenus provenant de la vente de biens et services	7
—	—	—	Subventions des administrations fédérales et provinciales	8
—	—	28	Revenus ne provenant pas de la production	9
—	—	166	Autres	10
7,471	—	905	Total, déductions	11
6,569	225	—	Revenus totales d'après les comptes nationaux	12

(1) Inclus 224 du gouvernement fédéral et 7,247 des gouvernements provinciaux.

TABLEAU 14. Rapprochement des dépenses générales avec les dépenses courantes sur la base de la comptabilité nationale, 1975

System of National Accounts — Système de comptabilité nationale				N°
Transfer payments to — Transferts versés aux				
Other levels of governments — Autres niveaux de l'administration publique	Non-résidents	Other — Autres		
\$'000,000				
—	—	415	Dépenses générales (suivant le tableau 12)	1
—	—	—	Ajouter:	
70(2)	—	—	Amortissement (provision pour consommation de capital d'après le Système de comptabilité nationale).	2
—	—	—	Transferts à d'autres échelons de l'administration publique	3
70	—	—	Autres	4
—	—	—	Total, additions	5
—	—	—	Déduire:	
—	—	—	Revenus provenant de la vente de biens et services	6
—	—	—	Dépenses d'investissement (selon la gestion financière)	7
—	—	—	Hôpitaux	8
—	—	415	Transferts entre fonds	9
—	—	—	Autres	10
—	—	415	Total, déductions	11
70	—	—	Dépenses courantes calculées sur la base des concepts des comptes nationaux.	12

(1) Dont 945 au titre de l'intérêt de la dette publique.

(2) Dont 20 au titre de transferts aux hôpitaux.

SECTION C

TABLE 15. Financial Assets, (1) by Province, 1975

No.		Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué. (2)	Ont.	Man.
						\$'000		
1	Cash on hand and deposits	5,329	819	19,579	3,652	120,248	166,101	52,095
2	Receivables	15,321	6,686	56,317	11,732	381,320	836,054	153,512
3	Taxes	4,941	832	19,095	206	219,767	177,145	78,556
4	Trade accounts	1,291	146	4,685	9,470	381	36,606	12,478
5	Intergovernmental	3,365	5,510	22,228	1,818	97,869	433,081	48,967
6	Federal government	23	—	2,391	328	8,152	22,545	2,419
7	Federal government enterprises	—	—	—	—	—	—	—
8	Provincial governments	3,342	5,404	19,119	1,490	89,717	401,075	46,545
9	Provincial government enterprises	—	—	147	—	—	—	3
10	Own enterprises	—	106	491	—	—	9,461	—
11	Other	5,724	198	10,309	238	63,303	189,222	13,511
12	Loans and advances	—	85	2,253	5,820	11,783	215,850	50,640
13	Own enterprises	—	85	2,253	5,404	11,783	215,850	50,640
14	Short term	—	—	—	597	—	—	—
15	Long term	—	85	2,253	4,807	11,783	215,850	50,640
16	Other	—	—	—	416	—	—	—
17	Short term	—	—	—	416	—	—	—
18	Long term	—	—	—	—	—	—	—
19	Investments	949	11,461	12,430	8,403	72,270	1,380,725	78,189
20	Other financial assets	2,049	2,329	14,466	2,079	686,226	85,704	54,276
21	Total financial assets	23,648	21,380	105,045	31,686	1,271,847	2,684,434	388,712

- (1) Interfund balances, inter-municipal accounts receivable eliminated.
(2) Data for Quebec schools not available.
(3) Territorial government.

TABLE 16. Liabilities, (1) by Province, 1975

No.		Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué. (2)	Ont.	Man.
						\$'000		
1	Borrowings from financial institutions	42,981	4,731	132,159	76,832	942,656	376,583	103,724
2	Bank overdrafts on short-term loans	25,417	2,881	113,969	39,636	583,909	369,379	96,207
3	Long-term borrowings	17,564	1,850	18,190	37,196	358,747	7,204	7,517
4	Chartered banks	17,564	1,850	—	3,341	21,889	—	4,675
5	Other financial institutions	—	—	18,190	33,855	336,858 (3)	7,204	2,842
6	Accounts payable	15,427	4,255	66,872	15,334	312,054	579,797	50,231
7	Trade accounts	58	513	10,867	—	308,121	193,139	38,196
8	Intergovernmental	2,808	22	24,409	246	2,249	56,810	2,848
9	Federal government	6	—	124	17	195	13,326	1,033
10	Federal government enterprises	57	—	—	—	—	—	41
11	Provincial governments	2,391	—	23,720	229	2,054	17,029	975
12	Provincial government enterprises	354	—	—	—	—	—	799
13	Own enterprises	—	22	565	—	—	26,455	—
14	Other	12,561	3,720	31,596	15,088	1,684	329,848	9,187
15	Debenture debt	98,054	33,765	213,791	101,725	4,558,723	4,260,757 (5)	450,749
16	Other liabilities	7,877	571	10,221	4,194	197,067	64,749	10,839
17	Total liabilities	164,339	43,322	423,043	198,085	6,010,500	5,281,886	615,543

- (1) Interfund balances, inter-municipal accounts payable eliminated.
(2) Includes debenture debt for Quebec schools.
(3) Includes \$231,957,536 of working capital fund of Montreal Urban Community and \$59,572,000 pertaining to schools in the province.
(4) Territorial government.
(5) Includes other long-term debt due to the Ministry of Environment.

TABLEAU 15. Actif financier(1), par province, 1975

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total (2) — Total partiel (2)	Yukon	N.W.T. — T. N.-O.	Total (2)		N°
\$'000								
84,319	55,294	183,871	691,307	777	4,556	696,640	Encaisse et dépôts	1
74,020	261,902	120,462	1,917,326	1,296	3,404	1,922,026	Effets à recevoir	2
19,528	46,669	31,600	598,339	367	657	599,363	Impôts	3
10,661	83,393	19,494	178,605	—	71	178,676	Créances de nature commerciale	4
32,731	73,898	28,407	747,874	739	1,796	750,409	Transactions entre administrations publiques	5
3,481	5,410	3,796	48,545	60	287	48,892	Administration fédérale	6
189	—	—	189	—	—	189	Entreprises publiques fédérales	7
24,326	67,892	23,495	682,485	679(3)	1,509(3)	684,673	Administrations provinciales	8
4,676	—	—	4,826	—	—	4,826	Entreprises publiques provinciales	9
59	596	1,116	11,829	—	—	11,829	Propres entreprises publiques	10
11,100	57,942	40,961	392,508	190	880	393,578	Autres	11
5,472	311,943	951	604,797	—	42	604,839	Prêts et avances	12
4,969	311,345	951	603,280	—	—	603,280	Propres entreprises publiques	13
—	—	—	597	—	—	597	À court terme	14
4,969	311,345	951	602,683	—	—	602,683	À long terme	15
503	598	—	1,517	—	42	1,559	Autres	16
503	598	—	1,517	—	42	1,559	À court terme	17
—	—	—	—	—	—	—	À long terme	18
85,088	92,845	155,920	1,898,280	—	381	1,898,661	Placements	19
21,635	49,323	41,681	959,768	5	490	960,263	Autre actif financier	20
270,534	771,307	502,885	6,071,478	2,078	8,873	6,082,429	Total, actif financier	21

(1) Après élimination des soldes entre fonds et des sommes à recevoir entre municipalités.

(2) Les données des écoles du Québec ne sont pas disponibles.

(3) Administration territoriale.

TABLEAU 16. Passif(1), par province, 1975

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		N°
\$'000								
33,080	144,412	128,452	1,985,610	388	1,698	1,987,696	Emprunts auprès d'institutions financières	1
20,174	109,347	99,656	1,460,575	388	57	1,461,020	Découverts bancaires et emprunts à court terme	2
12,906	35,065	28,796	525,035	—	1,641	526,676	Emprunts à long terme	3
21	1,945	11,213	62,598	—	1,300	63,898	Banques à charte	4
12,885	33,120	17,483	462,437	—	341	462,778	Autres institutions financières	5
46,614	152,313	116,214	1,359,111	1,026	3,653	1,363,790	Effets à payer	6
19,254	102,337	58,150	730,635	931	262	731,828	Comptes de nature commerciale	7
3,237	11,623	12,210	116,462	3	1,053	117,518	Transactions entre administrations publiques	8
1,442	709	7,966	24,818	—	2	24,820	Administration publique fédérale	9
9	—	—	107	—	—	107	Entreprises publiques fédérales	10
1,365	753	3,949	52,465	3(4)	880(4)	53,348	Administrations provinciales	11
421	—	—	1,574	—	171	1,745	Entreprises publiques provinciales	12
—	10,161	295	37,498	—	—	37,498	Propres entreprises publiques	13
24,123	38,353	45,854	512,014	92	2,338	514,444	Autres	14
226,169	1,463,700	1,570,912	12,978,345	4,456	11,982	12,994,783	Dettes obligataires	15
10,627	155,465	27,420	489,030	75	3,153	492,258	Autre passif	16
316,490	1,915,890	1,842,998	16,812,096	5,945	20,486	16,838,527	Total, passif	17

(1) Après élimination des soldes entre fonds et des sommes à payer entre municipalités.

(2) Comprend la dette obligataire des écoles du Québec.

(3) Comprend \$231,957,536 des fonds de roulement de la Communauté urbaine de Montréal et \$59,572,000 qui ont rapport aux écoles de la province.

(4) Administration territoriale.

(5) Comprend d'autres créances à long terme relativement au ministère de l'Environnement.

TABLE 17. Analysis of Debenture Debt, by Purpose and by Province, 1975

No.		Nfld.(1) — T.-N.(1)		P.E.I. — Î.-P.-É.		N.S. — N.-É.		N.-B.		Qué.		Ont.(2)	
		Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment
		\$'000											
1	General — Emploi général ..	79,847	18,207	8,443	7,035	130,741	9,601	91,147	5,771	3,406,080	1,119	1,915,349	428,929
2	Schools — Écoles .....	...	...	14,624	3,578	69,378	1,671	...	...	1,139,741	..	1,500,712(3)	199,917(3)
3	Sub-total — Total partiel	79,847	18,207	23,067	10,613	200,119	11,272	91,147	5,771	4,545,821	1,119	3,416,061	628,846
4	Utilities — Services publics:												
	Electric light and power — Éclairage et énergie électriques ...	—	—	85	—	735	—	4,603	177	11,783	...	97,425	26,669
5	Gas supply systems — Réseaux de distribution de gaz .....	...	...	—	—	—	—	—	—	...	...	18,320(5)	142(5)
6	Transit systems — Réseaux de transports	—	—	—	—	915	750	—	—	...(6)	...	73,294	...
7	Telephone systems — Réseaux téléphoniques ...	...	...	—	—	—	—	—	—	...	...	...	...
8	Central heating — Chauffage central .....	...	...	—	—	—	—	—	—	...	...	...	...
9	Airports — Aéroports ....	...	...	—	—	—	—	—	—	...	...	...	...
10	Housing — Logements ....	...	...	—	—	—	—	27	—	...	...	...	...
11	Sub-total — Total partiel .....	...	...	85	—	1,650	750	4,630	177	11,783	...	189,039	26,811
12	Total debenture debt — Total dette obligataire	79,847	18,207	23,152	10,613	201,769	12,022	95,777	5,948	4,557,604	1,119	3,605,100	655,657

(1) Part only, see text page 17.

(2) General includes other long-term debt due to the Ministry of the Environment.

(3) Includes Roman Catholic separate schools and public schools in unorganized areas.

(4) Includes an unidentifiable amount of sinking funds.

(5) Includes both gas supply and telephone systems; no breakdown available.

(6) Debt issued directly by Montreal Transit Commission \$31,550,000 not included.

TABLE 18. Changes in Gross Debenture Debt During 1975

No.		Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué.

TABLE 19. Analysis of Debenture Debt Classified by Place of Payment and by Province, 1975

No.	Payable in — Lieu de remboursement	Nfld.(1) — T.-N.(1)	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué.
				\$'000		
1	Canada only — Exclusivement au Canada	96,952	33,765	209,835	101,725	3,492,776
2	England only — Exclusivement en Angleterre	—	—	—	—	2,185
3	United States only — Exclusivement aux États-Unis	1,102	—	2,881	—	917,726
4	United States and Canada — Aux États-Unis et au Canada	—	—	1,075	—	—
5	England, United States and Canada — En Angleterre, aux États-Unis et au Canada	—	—	—	—	—
6	Switzerland — En Suisse	—	—	—	—	62,495
7	Germany — En Allemagne	—	—	—	—	83,541
8	Total	98,054	33,765	213,791	101,725	4,558,723

(1) Part only, see text page 17.

(2) Includes an unidentifiable amount payable in United States.

TABLEAU 17. Analyse de la dette obligataire par destination et par province, 1975

Man.		Sask.		Alta. — Alb.		B.C. — C.-B.		Sub-total serial and sinking fund — Total partiel séries d'éché- ances et fonds d'amortis- sement	Yukon		N.W.T. — T. N.-O.		Total serial and sinking fund — Total séries d'éché- ances et fonds d'amortis- sement	No
Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Serial — Séries d'éché- ances	Sinking fund — Fonds d'amor- tisse- ment	Total séries d'éché- ances et fonds d'amortis- sement		
\$'000														
124,306	102,387	89,985	67,648	825,111	5,450	591,307	361,917	8,270,380	4,456	—	11,054	—	8,285,890	1
167,619	5,797	50,536	13,031	321,794 (4)	..	616,737	—	4,105,135	...	...	928	...	4,106,063	2
291,925	108,184	140,521	80,679	1,146,905	5,450	1,208,044	361,917	12,375,515	4,456	—	11,982	—	12,391,953	3
1,649	34,668	397	4,464	114,040	16,000	948	—	313,643	...	...	...	...	313,643	4
—	—	—	—	5,849	—	—	—	24,311	...	...	...	...	24,311	5
5,482	8,400	108	—	27,447	—	3	—	116,399	...	...	...	...	116,399	6
—	—	—	—	99,155	12,000	—	—	111,155	...	...	...	...	111,155	7
441	—	—	—	—	—	—	—	441	...	...	...	...	441	8
—	—	—	—	1,641	—	—	—	—	...	...	...	...	1,641	9
—	—	—	—	35,213	—	—	—	35,240	...	...	...	...	35,240	10
7,572	43,068	505	4,464	283,345	28,000	951	—	602,830	—	—	—	—	602,830	11
299,497	151,252	141,026	85,143	1,430,250	33,450	1,208,995	361,917	12,978,345	4,456	—	11,982	—	12,994,783	12

(1) Une partie seulement, voir texte à la page 17.

(2) "Emploi général" comprend d'autres créances à long terme relativement au ministère de l'Environnement.

(3) Comprend les écoles catholiques séparées et les écoles publiques des régions non municipalisées.

(4) Comprend une partie indéterminée du fonds d'amortissement.

(5) Comprend des réseaux de distribution de gaz et des réseaux téléphoniques; pas de détail.

(6) La dette émise par la Commission de transport de la communauté urbaine de Montréal de \$31,550,000 n'est pas comprise.

TABLEAU 18. Variation de la dette obligataire brute en 1975

Ont.	Man.	Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	
\$'000									NO
4,095,971	429,798	217,901	1,240,034	1,306,940	11,437,845	3,260	7,662	11,448,767	1
404,620	43,374	24,316	295,274	351,406	2,146,005	1,307	4,847	2,152,159	2
239,834	22,423	16,048	71,608	87,434	703,559	111	527	704,197	3
4,260,757	450,749	226,169	1,463,700	1,570,912	12,880,291	4,456	11,982	12,896,729	4

TABLEAU 19. Analyse de la dette obligataire selon le lieu de remboursement, par province, 1975

Ont.	Man.	Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	H ^o
\$'000									
4,260,757 (2)	390,337	208,674	1,405,236	1,267,210	11,467,267	4,456	11,982	11,483,705	1
—	—	—	—	448	2,633	—	—	2,633	2
—	53,738	17,495	46,842	273,880	1,313,664	—	—	1,313,664	3
—	—	—	—	9,582	10,657	—	—	10,657	4
—	—	—	—	728	728	—	—	728	5
—	—	—	11,622	14,018	88,135	—	—	88,135	6
—	6,674	—	—	5,046	95,261	—	—	95,261	7
4,260,757	450,749	226,169	1,463,700	1,570,912	12,978,345	4,456	11,982	12,994,783	8

(1) Une partie seulement, voir texte à la page 17.

(2) Comprend un montant indéterminé payable aux États-Unis.

TABLE 20. Direct Debt, by Province for the Year Ended December 31, 1975

No.		Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué.(1)	Ont.	Man.
		\$'000						
	<u>Direct debt</u>							
1	Long term (debentured)	98,054	33,765	213,791	101,725	4,558,723	4,260,757(2)	450,749
2	Deduct sinking funds .....	..	5,287	2,967	1,859	—	655,657	53,989
3	Item 1 less item 2	98,054	28,478	210,824	99,866	4,558,723	3,605,100	396,760
4	Short-term borrowings	25,417	2,881	113,969	39,636	583,909	369,379	96,207
5	Accounts and other payables	105,498	6,105	85,062	52,530	670,801	587,001	57,748
6	Other liabilities	7,877	571	10,221	4,194	197,067	64,749	10,839
7	Total direct debt less sinking fund	236,846	38,035	420,076	196,226	6,010,500	4,626,229	561,554

(1) Includes debenture debt for Quebec schools.

(2) Includes other long-term debt due to the Ministry of Environment.

TABLE 21. Trust and Agency Funds, by Province, 1975(1)

No.		Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.-B.	Qué.	Ont.(2)	Man.
		\$'000						
	<u>Assets</u>							
1	Cash on hand and deposits .....	..	48	63	1,277	..	571	10,019
2	Investments .....	..	874	6,030	17,274	..	6,380	177,741
3	Due from other funds .....	..	—	876	2	..	7	212
4	Other financial assets .....	..	—	2,966	453	..	575	6,255
5	Total assets .....	..	922	9,935	19,006	..	7,533	194,227
	<u>Liabilities</u>							
6	Accounts payable .....	..	18	—	—	..	56	3,116
7	Due to other funds .....	..	—	1	180	..	52	119
8	Other liabilities .....	..	—	—	—	..	—	95
9	Trust and agency fund balances .....	..	904	9,934	18,826	..	7,425	190,897
10	Total liabilities .....	..	922	9,935	19,006	..	7,533	194,227

(1) Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of financial assets and liabilities, Tables 15 and 16, and are presented here for additional information only. See commentary on page 19.

(2) Trust and agency funds for municipal hospitals only.

(3) Trust and agency funds for Calgary, Edmonton, Red Deer and Municipal Hospitals.

TABLEAU 20. Dette directe par province au 31 décembre 1975

Sask.	Alta. — Alb.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		N°
\$'000								
<u>Dette directe</u>								
226,169	1,463,700	1,570,912	12,978,345	4,456	11,982	12,994,783	Dettes à long terme (dette obligataire)	1
44,317	6,812	72,347	843,235	—	—	843,235	Moins: Fonds d'amortissement	2
181,852	1,456,888	1,498,565	12,135,110	4,456	11,982	12,151,548	Poste 1 moins poste 2	3
20,174	109,347	99,656	1,460,575	388	57	1,461,020	Emprunts à court terme	4
59,520	187,378	145,010	1,956,653	1,026	5,294	1,962,973	Comptes à payer et autres créanciers	5
10,627	155,465	27,420	489,030	75	3,153	492,258	Autres éléments de passif	6
272,173	1,909,078	1,770,651	16,041,368	5,945	20,486	16,067,799	Total, dette directe, moins fonds d'amor- tissement.	7

(1) Comprend la dette obligataires des écoles du Québec.

(2) Comprend d'autres créances à long terme relativement au ministère de l'Environnement.

TABLEAU 21. Fonds d'agences et de fiducie, par province, 1975(1)

Sask.	Alta.(3) — Alb.(3)	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		N°
\$'000								
<u>Actif</u>								
1,965	1,305	13,695	28,943	—	—	28,943	Encaisse et dépôts	1
46,594	19,978	4,783	279,654	—	—	279,654	Placements	2
66	246	7,781	9,190	—	—	9,190	Montants dûs par d'autres fonds	3
4,427	4,186	73,628	92,490	—	—	92,490	Autres actif financier	4
53,052	25,715	99,887	410,277	—	—	410,277	Actif total	5
<u>Passif</u>								
417	553	180	4,340	—	—	4,340	Effets à payer	6
2	136	195	685	—	—	685	Montants dûs à d'autres fonds	7
68	4,162	532	4,857	—	—	4,857	Autres éléments de passif	8
52,930	20,864	98,979	400,759	—	—	400,759	Solde des fonds d'agence et de fiducie	9
53,417	25,715	99,886	410,641	—	—	410,641	Passif total	1'

(1) Lorsque l'actif et le passif de fonds de fiducie et d'agences ont fait l'objet d'une déclaration distincte, ils n'ont pas été pris en compte dans les états d'actif et de passif financiers aux tableaux 15 et 16 et ne sont présentés ici qu'à titre de données complémentaires. Voir le commentaire à la page 19.

(2) Fonds d'agences et de fiducie pour les hôpitaux municipaux.

(3) Fonds d'agences et de fiducie pour Calgary, Edmonton, Red Deer et les hôpitaux municipaux.

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